

EMTHANJENI MUNICIPALITY



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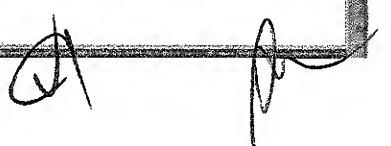
ADJUSTMENT BUDGET

2013 – 2014

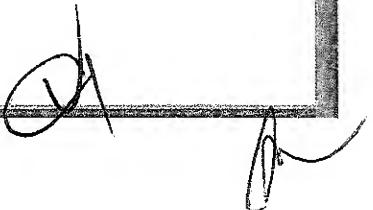
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Executive Mayor's Budget Speech

A handwritten signature in black ink, likely belonging to the Executive Mayor, is positioned at the bottom right corner of the page. The signature is fluid and cursive, though it may be difficult to decipher the exact name.

May it be noted that the mayor did not deliver a Budget Speech as it was an Adjustment Budget.

Please see attached council resolutions as it relates to the adjustment budget.

A handwritten signature consisting of a stylized letter 'R' or 'A' followed by a vertical line.A handwritten signature consisting of a stylized letter 'M' or 'N'.

The Budget: Executive Summary

Executive Summary

The MFMA compels municipalities to undergo a mid – year budget and performance assessment each year and be tabled to council by 25 January. After which the municipality became aware of the necessity present to revise the approved budget.

Section 28 of the MFMA states that “A municipality may revise an approved budget through an adjustment budget”.

Below are several key issues were identified, which led to the preparation of the Adjustments Budget for 2013/14.

- Increase in Bulk Electricity Purchases
- Decrease in the Expenditure for the Development of IDP, SDBIP and linkage of the Strategic Plans to Capital and Operational Budgets
- Decrease in Collection Costs
- Decrease in Operating Grants and Subsidy expenses
- Decrease in Revenue from Electricity
- Decrease in Revenue from Traffic Fines due to the non – payment of fines
- Regional Bulk Infrastructure Grant (RBIG) did not receive allocated funds
- Increase in Councilors Remuneration.

Financial Implications:

The Section 72 report identified the areas that needed to be addressed in the Adjustments Budget of 2013/2014. Structurally, the budget has not changed. Several vote amounts have been transferred between line items and different GFS departments.

COGHSTA National Office summoned the Municipal Manager, Chief Financial Officer and the Director of Infrastructure Services to an MIG Spending Evaluation Meeting.

An amount of R15,324 million was originally allocated to Emthanjeni Municipality as per Division of Revenue Act no 2013/2014.

Due to the very slow spending of the MIG Expenditure and the Roads tenders that were only awarded during December 2013, COGHSTA made an assessment that Emthanjeni Municipality will not be able to spend the whole allocation of R15,324 million by end of June 2014. Hence this assessment, COGHSTA and the Municipality decided that an amount of R3,5 million will be stopped during the 2013/2014 MIG allocation.

This amount will be forfeited by Emthanjeni Municipality. If the spending patterns improved dramatically over the 2014/2015 financial year than Emthanjeni Municipality can apply for additional allocations during the 2014/2015 MTREF.

As a result of these changes the summary Adjustments Budget for 2013/2014 had also been affected by the stopping of the allocation.

The main changes in the Adjustments Budget compared to the original Budget are as follows:

1. The total of the Capital and Operating Adjustments Budget 2013/2014 decreases from R230 047 229 to R204 527 849
2. Bulk Electricity Purchases decrease from R43 085 500 to R40 931 225
3. Collection Costs decreases from R5 843 203 to R810 786
4. Contracted Services decrease from R7 911 316 to R6 185 236
5. Capital Acquisitions from Own Revenue increase from R7 656 631 to R7 935 709
which include the replacement of the Mayoral vehicle and the refuse truck that were purchased in the 2012/2013 financial year but which was only delivered during the first quarter of the 2013/2014 financial year.
6. General Expenses decrease from R24 108 797 to R24 059 029
7. The total Revenue Budget decreases from R222 753 671 to R194 171 521
8. Electricity Services Revenue decreases from R52 567 400 to R48 362 008
9. Other Revenue increases from R16 608 932 to R19 449 372
10. RBIG of R20 000 000 decreases to R0
11. MIG decreases from R15 324 000 to R11 824 000

**Extract of
Council
Resolutions**

**RAADSVERGADERING / COUNCIL MEETING
2014/03/04**

10. NUWE MOSIES / VOORSTELLE / NEW MOTIONS / PROPOSALS

**10.1 EMTHANJENI MUNICIPALITY: ADJUSTMENTS BUDGET: 2013/2014
FINANCIAL YEAR (5/1/1/13)**

1. Agtergrond / Background

Section 72 of the MFMA compels municipalities to undergo a mid-year budget and performance assessment.

The assessment report was tabled and approved by Council.

Section 28 of the MFMA states that “A municipality may revise an approved budget through an adjustments budget”.

Several keys issues were identified, which led to the preparation of the Adjustments Budget for 2013/2014:

Increase in Bulk Electricity Purchases

Decrease in the Expenditure for Development of IDP, SDBIP and Linkage of the Strategic Plans to Capital and Operational Budgets

Decrease in Collection Costs

Decrease in Operating Grants and Subsidy expenses

Decrease in Revenue from Electricity

*Decrease in Revenue from Traffic Fines due to the non-payment of fines
?RBIG allocation that did not realize increase in Councilor Remuneration.*

2. Regsimplikasies / Legal Implications

Compliance with Section 28 and Section 72 of the MFMA. Reference to Section 72 Assessment Report of the MFMA.

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RAADSVERGADERING / COUNCIL MEETING
2014/03/04

3. Finansiële Implikasies / Financial Implications

The Section 72 report identified the areas that needed to be addressed in the Adjustments Budget of 2013/2014. Structurally, the budget has not changed. Several vote amounts have been transferred between line items and different GFS departments.

COGHSTA National Office summoned the Municipal Manager, Chief Financial Officer and the Director of Infrastructure Services to an MIG Spending Evaluation Meeting.

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2. *Bulk Electricity Purchases decrease from R43 085 500 to R40 931 225*
3. *Collection Costs decreases from R5 843 203 to R810 786*
4. *Contracted Services decrease from R7 911 316 to R6 185 236*
5. *Capital Acquisitions from Own Revenue increase from R7 656 631 to R7 935 709 which include the replacement of the Mayoral vehicle and the refuse truck that were purchased in the 2012/2013 financial year but which was only delivered during the first quarter of the 2013/2014 financial year.*
6. *General Expenses decrease from R24 108 797 to R24 059 029*
7. *The total Revenue Budget decreases from R222 753 671 to R194 171 521*
8. *Electricity Services Revenue decreases from R52 567 400 to R48 362 008*
9. *Other Revenue increases from R16 608 932 to R19 449 372*
10. *RBIG of R20 000 000 decreases to R0*
11. *MIG decreases from R15 324 000 to R11 824 000*

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RAADSVERGADERING / COUNCIL MEETING
2014/03/04

4. Voorgestelde Aanbeveling / Proposed Recommendation

1. *That the Adjustments Budget for 2013/2014 be adopted by Council.*
2. *That all submissions with regard the Adjustments Budget be made to the Provincial Treasury.*

5. Kommentaar deur die Rekenpligte Beamppte / Artikel 82 van die Strukturewet & Artikel 60 van die Wet op Munisipale Finansiële Bestuur / Comments by the Accounting Officer / Section 82 of the Structures Act & Section 60 of the MFMA

That the proposed recommendation be considered.

6. Aanhangsels / Attachments

The Operating Income and Expenditure by Functional Classification (Summary Report) for the Adjustments Budget for 2013/2014 is attached as RV 1 to RV 4

7. Besluit van die Raad / Resolution of Council

1. *That the Adjustments Budget for 2013/2014 be adopted by Council.*
2. *That all submissions with regard the Adjustments Budget be made to the Provincial Treasury.*

Adjustment Budget Schedules

| NC073 Emthanjeni - Table B1 Adjustments Budget Summary - 28/02/2014

NC073 Emthanjeni - Table B2 Adjustments Budget Financial Performance (standard classification) - 28/02/2014

| Standard Description | Ref | Budget Year 2013/14 | | | | | | | | | | Budget Year +1 2014/15 | Budget Year +2 2015/16 |
|--|------|---------------------|----------------|--------------|-----------------------|---------------------|-----------------------|----------------|----------------|--------------------|--------------------|---------------------------|---------------------------|
| | | Original Budget | Prior Adjusted | Accum. Funds | Multi-year capital | Unfore. Unavoid. | Nat. or Prov. Govt | Other Adjusts. | Total Adjusts. | Adjusted Budget | Adjusted Budget | Adjusted Budget | |
| | | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | H | G | F | |
| R thousands | 1, 4 | A | A1 | B | C | D | E | 0 | 0 | 42 501 | 44 353 | 46 061 | |
| Revenue - Standard | | | | | | | | | | | | | |
| <i>Governance and administration</i> | | 42 501 | - | - | - | - | - | 0 | 0 | 42 501 | 44 353 | 46 061 | |
| Executive and council | | 3 305 | - | - | - | - | - | - | - | 3 305 | 3 719 | 3 761 | |
| Budget and treasury office | | 39 155 | - | - | - | - | - | (2) | (2) | 39 154 | 40 589 | 42 244 | |
| Corporate services | | 41 | - | - | - | - | - | 2 | 2 | 43 | 45 | 41 | |
| <i>Community and public safety</i> | | 10 696 | - | - | - | - | - | (2 765) | (2 765) | 7 931 | 10 793 | 11 381 | |
| Community and social services | | 1 137 | - | - | - | - | - | - | - | 1 137 | 1 162 | 1 119 | |
| Sport and recreation | | 91 | - | - | - | - | - | - | - | 91 | 96 | 101 | |
| Public safety | | 7 892 | - | - | - | - | - | (2 765) | (2 765) | 5 127 | 8 399 | 8 901 | |
| Housing | | 520 | - | - | - | - | - | - | - | 520 | 21 | 21 | |
| Health | | 1 056 | - | - | - | - | - | - | - | 1 056 | 1 114 | 1 161 | |
| <i>Economic and environmental services</i> | | 18 948 | - | - | - | - | - | (3 516) | (3 516) | 15 432 | 14 944 | 14 471 | |
| Planning and development | | 18 250 | - | - | - | - | - | (3 516) | (3 516) | 14 734 | 14 204 | 13 681 | |
| Road transport | | 698 | - | - | - | - | - | - | - | 698 | 740 | 781 | |
| Environmental protection | | - | - | - | - | - | - | - | - | - | - | - | |
| <i>Trading services</i> | | 150 608 | - | - | - | - | - | (22 301) | (22 301) | 128 308 | 154 641 | 145 711 | |
| Electricity | | 70 289 | - | - | - | - | - | (1 365) | (1 365) | 68 924 | 75 714 | 81 531 | |
| Water | | 47 583 | - | - | - | - | - | (20 936) | (20 936) | 26 647 | 44 890 | 28 671 | |
| Waste water management | | 20 447 | - | - | - | - | - | - | - | 20 447 | 21 264 | 22 184 | |
| Waste management | | 12 289 | - | - | - | - | - | - | - | 12 289 | 12 772 | 13 318 | |
| Other | | - | - | - | - | - | - | - | - | - | - | - | |
| Total Revenue - Standard | 2 | 222 753 | - | - | - | - | - | (28 582) | (28 582) | 194 172 | 224 730 | 217 631 | |
| Expenditure - Standard | | | | | | | | | | | | | |
| <i>Governance and administration</i> | | 42 291 | - | - | - | - | - | (2 677) | (2 677) | 39 614 | 43 919 | 46 681 | |
| Executive and council | | 12 506 | - | - | - | - | - | (199) | (199) | 12 307 | 13 142 | 13 916 | |
| Budget and treasury office | | 17 105 | - | - | - | - | - | (131) | (131) | 16 974 | 17 370 | 18 441 | |
| Corporate services | | 12 681 | - | - | - | - | - | (2 348) | (2 348) | 10 333 | 13 407 | 14 321 | |
| <i>Community and public safety</i> | | 23 327 | - | - | - | - | - | 634 | 634 | 23 961 | 24 774 | 26 381 | |
| Community and social services | | 7 755 | - | - | - | - | - | 2 465 | 2 465 | 10 220 | 8 265 | 8 821 | |
| Sport and recreation | | 3 562 | - | - | - | - | - | (9) | (9) | 3 554 | 3 803 | 4 081 | |
| Public safety | | 9 359 | - | - | - | - | - | (1 476) | (1 476) | 7 883 | 9 883 | 10 471 | |
| Housing | | 2 441 | - | - | - | - | - | (345) | (345) | 2 096 | 2 601 | 2 771 | |
| Health | | 209 | - | - | - | - | - | - | - | 209 | 222 | 231 | |
| <i>Economic and environmental services</i> | | 24 009 | - | - | - | - | - | (215) | (215) | 23 794 | 23 859 | 25 431 | |
| Planning and development | | 10 511 | - | - | - | - | - | (706) | (706) | 9 804 | 9 546 | 10 011 | |
| Road transport | | 13 498 | - | - | - | - | - | 492 | 492 | 13 990 | 14 314 | 15 421 | |
| Environmental protection | | - | - | - | - | - | - | - | - | - | - | - | |
| <i>Trading services</i> | | 94 183 | - | - | - | - | - | (55) | (55) | 94 128 | 100 754 | 107 921 | |
| Electricity | | 58 448 | - | - | - | - | - | (1 233) | (1 233) | 57 215 | 62 727 | 67 421 | |
| Water | | 10 801 | - | - | - | - | - | 361 | 361 | 11 162 | 11 469 | 12 211 | |
| Waste water management | | 11 519 | - | - | - | - | - | 505 | 505 | 12 024 | 12 286 | 13 091 | |
| Waste management | | 13 415 | - | - | - | - | - | 312 | 312 | 13 727 | 14 273 | 15 191 | |
| Other | | 2 198 | - | - | - | - | - | (1) | (1) | 2 198 | 2 323 | 2 451 | |
| Total Expenditure - Standard | 3 | 186 009 | - | - | - | - | - | (2 314) | (2 314) | 183 695 | 195 629 | 208 881 | |
| Surplus/ (Deficit) for the year | | 36 745 | - | - | - | - | - | (26 268) | (26 268) | 10 477 | 29 101 | 8 741 | |

References

1. Government Finance Statistics Functions and Sub-functions are standardised to assist the compilation of national and international accounts for comparison purposes
2. Total Revenue by standard classification must reconcile to Total Operating Revenue shown in the Adjustments Budget Financial Performance (revenue and expenditure)
3. Total Operating Expenditure by standard classification must reconcile to Total Operating Expenditure shown in the Adjustments Budget Financial Performance (revenue and expenditure)
4. All amounts must be classified under a standard classification (modified GFS). The GFS function 'Other' is only for Abattoirs, Air Transport, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification
5. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
6. Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)
7. Increases of funds approved under MFMA section 31
8. Adjustments approved in accordance with MFMA section 29
9. Adjustments to transfers from National or Provincial Government
10. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(e)); additional revenue appropriation on existing programmes (section 28(2)(b); projected savings (section 28(2)(d)); error correction (section 28(2)(f))
11. G = B + C + D + E + F
12. Adjusted Budget H = (A or A1/2 etc) + G

NCAT3 Enrichment - Table B3 Assessments Budgeted Financial Performance (revenue and expenditure by municipal vote) - 28/02/2014

| Vote Description (and departmental structure etc) | Budget Year 28/02/14 | | | | | | | | | | Budget Year as 28/02/13 | | Budget Year as 28/02/12 | | | | | | | | |
|--|----------------------|--------------------|---|-------------------|---|---------------------|---|----------------------------|---|-------------------------|----------------------------|-----------------------------|----------------------------|-----------------------|---------|--------------------|---|-------------------------|---|-------------------------|--|
| | Ref A | Original Budget | | Prior Adjusted | | Actual From B | | Multi-year Capital C | | Excess/ Surplus D | | Net, or Prior, Less E | | Other Adjust. F | | Total Adjust. G | | Adjusted Budget H | | Adjusted Budget I | |
| | | | | | | | | | | | | | | | | | | | | | |
| Vote 1 - COUNCIL AND COUNCIL SERVICES | 1 | 3 395 | - | - | - | - | - | - | - | - | - | 2 965 | - | 3 716 | - | 3 705 | - | - | - | | |
| Vote 2 - FINANCE AND COUNCIL TAXATION | | 20 064 | - | - | - | - | - | - | - | - | - | 20 064 | - | 40 535 | - | 42 552 | - | - | - | | |
| Vote 3 - PLANNING AND DEVELOPMENT | | 10 269 | - | - | - | - | - | - | - | - | - | 6 316 | (2 616) | 14 254 | - | 14 266 | - | 2 616 | - | | |
| Vote 4 - HEALTH | | 1 065 | - | - | - | - | - | - | - | - | - | - | - | 1 056 | - | 1 114 | - | 1 109 | - | | |
| Vote 5 - COMMUNITY AND SOCIAL SERVICES | | 1 167 | - | - | - | - | - | - | - | - | - | - | - | 1 157 | - | 1 162 | - | 1 157 | - | | |
| Vote 6 - PUBLIC SAFETY | | 7 842 | - | - | - | - | - | - | - | - | - | 6 000 | (1 200) | 1 237 | - | 1 237 | - | 1 200 | - | | |
| Vote 7 - SPORT AND RECREATION | | 51 | - | - | - | - | - | - | - | - | - | - | - | 51 | - | 56 | - | 52 | - | | |
| Vote 8 - ROAD TRANSPORT | | 598 | - | - | - | - | - | - | - | - | - | - | - | 599 | - | 704 | - | 704 | - | | |
| Vote 9 - OTHER | | 29 | - | - | - | - | - | - | - | - | - | - | - | 29 | - | - | - | - | - | | |
| Vote 10 - HOSPITAL SERVICES | | 299 | - | - | - | - | - | - | - | - | - | - | - | 299 | - | 311 | - | 311 | - | | |
| Vote 11 - WASTE MANAGEMENT | | 12 979 | - | - | - | - | - | - | - | - | - | - | - | 12 950 | (2 723) | 12 756 | - | 12 756 | - | | |
| Vote 12 - WASTE WATER MANAGEMENT | | 20 042 | - | - | - | - | - | - | - | - | - | - | - | 20 042 | - | 21 256 | - | 21 256 | - | | |
| Vote 13 - ELECTRICITY | | 20 299 | - | - | - | - | - | - | - | - | - | (1 365) | (1 365) | 20 254 | - | 25 714 | - | 21 339 | - | | |
| Vote 14 - WATER | | 40 543 | - | - | - | - | - | - | - | - | - | (9 976) | (9 976) | 39 647 | - | 41 895 | - | 26 975 | - | | |
| Vote 15 - NAME OF VOTE 15 | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| Total Revenue by Vote | 2 | 229 753 | - | - | - | - | - | - | - | - | - | 19 540 | (28 180) | 194 112 | 28 179 | 277 872 | - | - | - | | |
| Expenditure by Vote | 1 | - | - | - | - | - | - | - | - | - | - | (199) | (199) | 13 997 | 93 112 | 13 918 | - | - | - | | |
| Vote 1 - COUNCIL AND COUNCIL SERVICES | | 12 946 | - | - | - | - | - | - | - | - | - | (2 476) | (2 476) | 27 267 | 39 770 | 27 172 | - | - | - | | |
| Vote 2 - FINANCE AND COUNCIL TAXATION | | 20 766 | - | - | - | - | - | - | - | - | - | (706) | (706) | 9 806 | 9 846 | 10 017 | - | - | - | | |
| Vote 3 - PLANNING AND DEVELOPMENT | | 10 111 | - | - | - | - | - | - | - | - | - | - | - | 206 | - | 222 | - | 226 | - | | |
| Vote 4 - HEALTH | | 1 066 | - | - | - | - | - | - | - | - | - | (4 463) | (4 463) | 9 792 | 9 792 | 10 427 | - | - | - | | |
| Vote 5 - COMMUNITY AND SOCIAL SERVICES | | 1 154 | - | - | - | - | - | - | - | - | - | (1 256) | (1 256) | 7 663 | 8 903 | 10 427 | - | - | - | | |
| Vote 6 - PUBLIC SAFETY | | 2 266 | - | - | - | - | - | - | - | - | - | (1 416) | (1 416) | 2 554 | 3 801 | 4 052 | - | - | - | | |
| Vote 7 - SPORT AND RECREATION | | 2 942 | - | - | - | - | - | - | - | - | - | (6) | (6) | 2 954 | - | 3 006 | - | 3 006 | - | | |
| Vote 8 - ROAD TRANSPORT | | 13 494 | - | - | - | - | - | - | - | - | - | (492) | (492) | 35 940 | 34 211 | 34 419 | - | - | - | | |
| Vote 9 - OTHER | | 2 895 | - | - | - | - | - | - | - | - | - | (1) | (1) | 2 895 | - | 2 927 | - | 2 927 | - | | |
| Vote 10 - HOSPITAL SERVICES | | 2 441 | - | - | - | - | - | - | - | - | - | (494) | (494) | 2 496 | 2 496 | 2 775 | - | - | - | | |
| Vote 11 - WASTE MANAGEMENT | | 13 615 | - | - | - | - | - | - | - | - | - | 312 | 312 | 9 777 | 14 372 | 9 712 | - | - | - | | |
| Vote 12 - WASTE WATER MANAGEMENT | | 19 110 | - | - | - | - | - | - | - | - | - | 546 | 546 | 12 424 | 13 260 | 12 866 | - | - | - | | |
| Vote 13 - ELECTRICITY | | 32 942 | - | - | - | - | - | - | - | - | - | (1 285) | (1 285) | 57 251 | 62 227 | 67 421 | - | - | - | | |
| Vote 14 - WATER | | 10 491 | - | - | - | - | - | - | - | - | - | 361 | 361 | 11 152 | 11 468 | 12 211 | - | - | - | | |
| Vote 15 - NAME OF VOTE 15 | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| Total Expenditure by Vote | 2 | 198 846 | - | - | - | - | - | - | - | - | - | 6 146 | (2 346) | 183 866 | 99 668 | 200 866 | - | - | - | | |
| Expenditure by Year | 2 | 31 745 | - | - | - | - | - | - | - | - | - | (28 240) | (28 240) | 94 477 | 29 109 | 37 771 | - | - | - | | |

1. *Includes Vote 1-6 & Departmental Structure etc*

2. *And includes the Strategic Financial Performance measures*

3. *Only applies to a previous adjusted budget as approved in the prior financial year. Without most recent adjusted budget.*

4. *Administrative costs are accounted under separate from BEAMR studies. BEAMR studies H1 (2013) and end of 2013/14 identified after the Original Budget approved and other annual financial statements passed public, only where underpinning credit not reasonably have been breached*

5. *Includes of funds available after BEAMR studies*

6. *Includes of funds available after BEAMR studies*

7. *Adjustments to Revenue from Municipal Government*

8. *Adjusts = Other* adjustments proposed to be approved including revenue under collection (BEAMR studies H1 (2013)), additional revenue appropriation or reducing expenditure (BEAMR studies H1 (2013), projected savings (fiscal year end 2013/14))*

9. $G = B + C + D + E + F$

10. *Adjusted Budget H = (A or A/H etc) + G*

actual revenue

actual expenditure

NC073 Emthanjeni - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 28/02/2014

| Description | Ref | Budget Year 2013/14 | | | | | | | | | | Budget Year +1 2014/15 | Budget Year +2 2015/16 |
|--|-----|---------------------|-------------------|--------------|-----------------------|---------------------|-----------------------|----------------|----------------|--------------------|--------------------|---------------------------|---------------------------|
| | | Original Budget | Prior Adjusted | Accum. Funds | Multi-year Capital | Unfore. Unavoid. | Nat. or Prov. Govt | Other Adjusts. | Total Adjusts. | Adjusted Budget | Adjusted Budget | Adjusted Budget | |
| | | 1 | A | 3 A1 | 4 B | 5 C | 6 D | 7 E | 8 F | 9 G | 10 H | | |
| R thousands | | | | | | | | | | | | | |
| Revenue By Source | | | | | | | | | | | | | |
| Property rates | 2 | 21 373 | | - | | | | - | - | 21 373 | 22 655 | 24 015 | |
| Property rates - penalties & collection charges | | | | | | | | | | | | | |
| Service charges - electricity revenue | 2 | 52 567 | | - | | | | | | (4 205) | (4 205) | 48 362 | 56 463 |
| Service charges - water revenue | 2 | 23 401 | | - | | | | | | (936) | (936) | 22 465 | 24 053 |
| Service charges - sanitation revenue | 2 | 13 047 | | - | | | | | | - | 13 047 | 13 830 | 14 659 |
| Service charges - refuse revenue | 2 | 7 712 | | - | | | | | | - | 7 712 | 8 174 | 8 665 |
| Service charges - other | | 147 | | | | | | | | - | 147 | 154 | 163 |
| Rental of facilities and equipment | | 529 | | | | | | | | - | 529 | 561 | 595 |
| Interest earned - external investments | | 792 | | | | | | | | 1 | 793 | 809 | 857 |
| Interest earned - outstanding debtors | | 741 | | | | | | | | (1) | (1) | 740 | 741 |
| Dividends received | | - | | | | | | | | - | - | - | - |
| Fines | | 7 543 | | | | | | | | (2 765) | (2 765) | 4 779 | 8 030 |
| Licences and permits | | 1 230 | | | | | | | | 0 | 0 | 1 230 | 1 382 |
| Agency services | | | | | | | | | | - | - | - | - |
| Transfers recognised - operating | 2 | 40 495 | | | | | | | | - | 40 495 | 39 653 | 40 197 |
| Other revenue | | 16 713 | | | | | | | | 2 824 | 2 824 | 19 537 | 17 917 |
| Gains on disposal of PPE | | 80 | | | | | | | | - | 80 | 80 | 70 |
| Total Revenue (excluding capital transfers and contributions) | | 186 371 | | | | | | | | (5 082) | (5 082) | 181 290 | 194 424 |
| Expenditure By Type | | | | | | | | | | | | | |
| Employee related costs | | 59 618 | | | | | | | | 1 422 | 1 422 | 61 039 | 62 572 |
| Remuneration of councillors | | 3 918 | | | | | | | | 237 | 237 | 4 154 | 4 172 |
| Debt impairment | | 8 627 | | | | | | | | - | 8 627 | 9 145 | 9 875 |
| Depreciation & asset impairment | | 8 479 | | | | | | | | (10) | (10) | 8 469 | 8 987 |
| Finance charges | | 933 | | | | | | | | 97 | 97 | 1 030 | 638 |
| Bulk purchases | | 44 159 | | | | | | | | (2 154) | (2 154) | 42 005 | 47 551 |
| Other materials | | 8 178 | | | | | | | | 31 | 31 | 8 209 | 8 530 |
| Contracted services | | 7 026 | | | | | | | | (1 726) | (1 726) | 5 300 | 7 366 |
| Transfers and grants | | 12 422 | | | | | | | | 2 508 | 2 508 | 14 930 | 13 163 |
| Other expenditure | | 32 649 | | | | | | | | (2 719) | (2 719) | 29 931 | 33 506 |
| Loss on disposal of PPE | | | | | | | | | | - | - | - | - |
| Total Expenditure | | 186 009 | | | | | | | | (2 314) | (2 314) | 183 695 | 195 629 |
| Surplus/(Deficit) | | 363 | | | | | | | | (2 768) | (2 768) | (2 405) | (1 205) |
| Transfers recognised - capital | | 36 382 | | | | | | | | (23 500) | (23 500) | 12 882 | 30 306 |
| Contributions | | - | | | | | | | | - | - | - | - |
| Contributed assets | | - | | | | | | | | - | - | - | - |
| Surplus/(Deficit) before taxation | | 36 745 | | | | | | | | (26 268) | (26 268) | 10 477 | 29 101 |
| Taxation | | | | | | | | | | - | - | - | - |
| Surplus/(Deficit) after taxation | | 36 745 | | | | | | | | (26 268) | (26 268) | 10 477 | 29 101 |
| Attributable to minorities | | | | | | | | | | - | - | - | - |
| Surplus/(Deficit) attributable to municipality | | 36 745 | | | | | | | | (26 268) | (26 268) | 10 477 | 29 101 |
| Share of surplus/ (deficit) of associate | | | | | | | | | | - | - | - | - |
| Surplus/ (Deficit) for the year | | 36 745 | | | | | | | | (26 268) | (26 268) | 10 477 | 29 101 |

References

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SB1
3. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
4. Additional cash-backed accumulated funds/unsplent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)
5. Increases of funds approved under MFMA section 31
6. Adjustments approved in accordance with MFMA section 29
7. Adjustments to transfers from National or Provincial Government
8. Adjusts = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(e)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f))
9. G = B + C + D + E + F
10. Adjusted Budget H = (A or A1/2 etc) + G

NC073 Emthanjeni - Table B5 Adjustments Capital Expenditure Budget by vote and funding - 28/02/2014

| Description R thousands | Ref | Budget Year 2013/14 | | | | | | | | | | Budget Year +1 2014/15 | Budget Year +2 2015/16 |
|--|-----|-------------------------|------------------------------|---------------------------|---------------------------------|-------------------------------|---------------------------------|------------------------------|---------------------------|-------------------------------|--------------------|---------------------------|---------------------------|
| | | Original Budget A | Prior Adjusted 5 A1 | Accum. Funds 6 B | Multi-year capital 7 C | Unfore. Unavail. 8 D | Nat. or Prov. Govt 9 E | Other Adjusts. 10 F | Total Adjusts. 11 G | Adjusted Budget 12 H | Adjusted Budget | Adjusted Budget | |
| | | | | | | | | | | | | | |
| Capital expenditure - Vote | | | | | | | | | | | | | |
| Multi-year expenditure to be adjusted | 2 | | | | | | | | | | | | |
| Vote 1 - EXECUTIVE AND COUNCIL | | - | - | - | - | - | - | - | - | - | - | - | |
| Vote 2 - FINANCE AND ADMINISTRATION | | - | - | - | - | - | - | - | - | - | - | - | |
| Vote 3 - PLANNING AND DEVELOPMENT | | - | - | - | - | - | - | - | - | - | - | - | |
| Vote 4 - HEALTH | | - | - | - | - | - | - | - | - | - | - | - | |
| Vote 5 - COMMUNITY AND SOCIAL SERVICES | | - | - | - | - | - | - | - | - | - | - | - | |
| Vote 6 - PUBLIC SAFETY | | - | - | - | - | - | - | - | - | - | - | - | |
| Vote 7 - SPORT AND RECREATION | | - | - | - | - | - | - | - | - | - | - | - | |
| Vote 8 - ROAD TRANSPORT | | - | - | - | - | - | - | - | - | - | - | - | |
| Vote 9 - OTHER | | - | - | - | - | - | - | - | - | - | - | - | |
| Vote 10 - HOUSING SERVICES | | - | - | - | - | - | - | - | - | - | - | - | |
| Vote 11 - WASTE MANAGEMENT | | - | - | - | - | - | - | - | - | - | - | - | |
| Vote 12 - WASTE WATER MANAGEMENT | | - | - | - | - | - | - | - | - | - | - | - | |
| Vote 13 - ELECTRICITY | | - | - | - | - | - | - | - | - | - | - | - | |
| Vote 14 - WATER | | 20 000 | - | - | - | - | - | (20 000) | (20 000) | - | 16 813 | - | |
| Vote 15 - [NAME OF VOTE 15] | | - | - | - | - | - | - | - | - | - | - | - | |
| Capital multi-year expenditure sub-total | 3 | 20 000 | - | - | - | - | - | (20 000) | (20 000) | - | 16 813 | - | |
| Single-year expenditure to be adjusted | 2 | | | | | | | | | | | | |
| Vote 1 - EXECUTIVE AND COUNCIL | | 221 | - | - | - | - | - | 277 | 277 | 498 | 234 | 248 | |
| Vote 2 - FINANCE AND ADMINISTRATION | | 1 959 | - | - | - | - | - | - | - | 1 959 | 2 076 | 2 201 | |
| Vote 3 - PLANNING AND DEVELOPMENT | | 15 344 | - | - | - | - | (3 500) | - | (3 500) | 11 844 | 12 629 | 12 168 | |
| Vote 4 - HEALTH | | 21 | - | - | - | - | - | - | - | 21 | 23 | 24 | |
| Vote 5 - COMMUNITY AND SOCIAL SERVICES | | 728 | - | - | - | - | - | 16 | 16 | 743 | 846 | 897 | |
| Vote 6 - PUBLIC SAFETY | | 510 | - | - | - | - | - | - | - | 510 | 568 | 596 | |
| Vote 7 - SPORT AND RECREATION | | 101 | - | - | - | - | - | - | - | 101 | 107 | 113 | |
| Vote 8 - ROAD TRANSPORT | | 3 519 | - | - | - | - | (300) | (300) | 3 219 | 3 601 | 3 653 | - | |
| Vote 9 - OTHER | | - | - | - | - | - | - | - | - | - | - | - | |
| Vote 10 - HOUSING SERVICES | | - | - | - | - | - | - | - | - | - | - | - | |
| Vote 11 - WASTE MANAGEMENT | | 55 | - | - | - | - | - | 302 | 302 | 357 | 58 | 62 | |
| Vote 12 - WASTE WATER MANAGEMENT | | - | - | - | - | - | - | - | - | - | - | - | |
| Vote 13 - ELECTRICITY | | 505 | - | - | - | - | - | - | - | 505 | 520 | 540 | |
| Vote 14 - WATER | | 1 076 | - | - | - | - | - | - | - | 1 076 | 904 | 20 | |
| Vote 15 - [NAME OF VOTE 15] | | - | - | - | - | - | - | - | - | - | 42 381 | - | |
| Capital single-year expenditure sub-total | | 24 039 | - | - | - | - | (3 500) | 295 | (3 205) | 20 833 | 63 947 | 29 521 | |
| Total Capital Expenditure - Vote | | 44 039 | - | - | - | - | (3 500) | (19 765) | (23 205) | 20 833 | 80 766 | 20 521 | |
| Capital Expenditure - Standard | | | | | | | | | | | | | |
| Governance and administration | | 2 180 | - | - | - | - | - | 277 | 277 | 2 457 | 2 311 | 2 449 | |
| Executive and council | | 221 | - | - | - | - | - | 277 | 277 | 498 | 234 | 248 | |
| Budget and treasury office | | 1 479 | - | - | - | - | - | - | - | 1 479 | 1 556 | 1 662 | |
| Corporate services | | 479 | - | - | - | - | - | - | - | 479 | 508 | 539 | |
| Community and public safety | | 1 360 | - | - | - | - | - | 16 | 16 | 1 375 | 1 543 | 1 630 | |
| Community and social services | | 728 | - | - | - | - | - | 16 | 16 | 743 | 846 | 897 | |
| Sport and recreation | | 101 | - | - | - | - | - | - | - | 101 | 107 | 113 | |
| Public safety | | 510 | - | - | - | - | - | - | - | 510 | 568 | 596 | |
| Housing | | - | - | - | - | - | - | - | - | - | - | - | |
| Health | | 21 | - | - | - | - | - | - | - | 21 | 23 | 24 | |
| Economic and environmental services | | 18 863 | - | - | - | - | (3 500) | (300) | (3 800) | 15 053 | 16 230 | 15 820 | |
| Planning and development | | 15 344 | - | - | - | - | (3 500) | - | (3 500) | 11 844 | 12 629 | 12 158 | |
| Road transport | | 3 619 | - | - | - | - | - | (300) | (300) | 3 219 | 3 601 | 3 653 | |
| Environmental protection | | - | - | - | - | - | - | - | - | - | - | - | |
| Trading services | | 21 636 | - | - | - | - | (20 000) | 302 | (19 698) | 1 938 | 18 295 | 622 | |
| Electricity | | 505 | - | - | - | - | - | - | - | 505 | 520 | 540 | |
| Water | | 21 076 | - | - | - | - | (20 000) | - | (20 000) | 1 076 | 17 171 | 20 | |
| Waste water management | | 55 | - | - | - | - | - | (55) | (55) | - | 55 | 62 | |
| Waste management | | - | - | - | - | - | - | 357 | 357 | - | - | - | |
| Other | | - | - | - | - | - | - | - | - | - | - | - | |
| Total Capital Expenditure - Standard | 3 | 44 039 | - | - | - | - | (23 500) | 295 | (23 205) | 20 833 | 38 379 | 20 521 | |
| Funded by: | | | | | | | | | | | | | |
| National Government | | 36 382 | - | - | - | - | (23 500) | - | (23 500) | 12 882 | 30 305 | 12 145 | |
| Provincial Government | | - | - | - | - | - | - | - | - | - | - | - | |
| District Municipality | | - | - | - | - | - | - | - | - | - | - | - | |
| Other transfers and grants | | - | - | - | - | - | - | - | - | - | - | - | |
| Total Capital transfers recognised | 4 | 36 382 | - | - | - | - | (23 500) | - | (23 500) | 12 882 | 30 305 | 12 145 | |
| Public contributions & donations | | - | - | - | - | - | - | - | - | - | - | - | |
| Borrowing | | - | - | - | - | - | - | - | - | - | - | - | |
| Internally generated funds | | 7 657 | - | - | - | - | - | 295 | 295 | 7 951 | 8 073 | 8 326 | |
| Total Capital Funding | | 44 039 | - | - | - | - | (23 500) | 295 | (23 205) | 20 833 | 38 379 | 20 521 | |

References

- Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3).
- Include capital component of PPP unitary payment. Note that capital transfers are only appropriated to municipalities for the budget year
- Capital expenditure by standard classification must reconcile to the appropriations by vote
- Must reconcile to supporting table SB7 and to Adjustments Budget Financial Performance (revenue and expenditure)
- Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
- Additional cash-backed accumulated funds/unspent funds (MFMA section 16(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not be met by the current year's budget)
- Increases of funds approved under MFMA section 31
- Adjustments approved in accordance with MFMA section 29
- Adjustments to transfers from National or Provincial Government
- Other Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f))
- $G = B + C + D + E + F$
- Adjusted Budget $H = (A \text{ or } A/2 \text{ etc}) + G$

NC073 Emthanjeni - Table B6 Adjustments Budget Financial Position - 28/02/2014

| Description R thousands | Ref | Budget Year 2013/14 | | | | | | | | | | Budget Year +1 2014/15 | Budget Yea +2 2015/16 |
|--|-----|-------------------------|---------------------------|------------------------|---------------------------------|-------------------------------|---------------------------------|--------------------------|--------------------------|-------------------------------|--------------------|---------------------------|--------------------------|
| | | Original Budget A | Prior Adjusted 3 A1 | Accum. Funds 4 B | Multi-year capital 5 C | Unfore. Unavoid. 6 D | Nat. or Prov. Govt 7 E | Other Adjusts. 8 F | Total Adjusts. 9 G | Adjusted Budget 10 H | Adjusted Budget | Adjusted Budget | |
| | | | | | | | | | | | | | |
| ASSETS | | | | | | | | | | | | | |
| Current assets | | | | | | | | | | | | | |
| Cash | | 2 585 | | | | | | | | 2 585 | 2 644 | 3 00 | |
| Call investment deposits | 1 | 10 716 | | | | | | | | (3 062) | (3 062) | 7 654 | |
| Consumer debtors | 1 | 12 037 | | | | | | | | | | 12 037 | |
| Other debtors | | 8 558 | | | | | | | | | | 8 558 | |
| Current portion of long-term receivables | | | | | | | | | | | | | |
| Inventory | | 43 301 | | | | | | | | | | 43 301 | |
| Total current assets | | 77 197 | | | | | | | | (3 062) | (3 062) | 74 135 | |
| Non current assets | | | | | | | | | | | | | |
| Long-term receivables | | | | | | | | | | | | | |
| Investments | | | | | | | | | | | | | |
| Investment property | | 4 272 | | | | | | | | | | 4 272 | |
| Investment in Associate | | | | | | | | | | | | | |
| Property, plant and equipment | 1 | 888 993 | | | | | | | | (23 205) | (23 205) | 865 788 | |
| Agricultural | | | | | | | | | | | | | |
| Biological | | | | | | | | | | | | | |
| Intangible | | 1 166 | | | | | | | | | | 1 166 | |
| Other non-current assets | | 177 | | | | | | | | | | 177 | |
| Total non current assets | | 894 608 | | | | | | | | (23 205) | (23 205) | 871 402 | |
| TOTAL ASSETS | | 971 805 | | | | | | | | (26 268) | (26 268) | 945 537 | |
| LIABILITIES | | | | | | | | | | | | | |
| Current liabilities | | | | | | | | | | | | | |
| Bank overdraft | | 1 251 | | | | | | | | | | 1 251 | |
| Borrowing | | 1 296 | | | | | | | | | | 1 296 | |
| Consumer deposits | | 1 899 | | | | | | | | | | 1 899 | |
| Trade and other payables | | 10 666 | | | | | | | | | | 10 666 | |
| Provisions | | 1 920 | | | | | | | | | | 1 920 | |
| Total current liabilities | | 17 032 | | | | | | | | | | 17 032 | |
| Non current liabilities | | | | | | | | | | | | | |
| Borrowing | 1 | 10 543 | | | | | | | | | | 10 543 | |
| Provisions | 1 | 32 259 | | | | | | | | | | 32 259 | |
| Total non current liabilities | | 42 802 | | | | | | | | | | 42 802 | |
| TOTAL LIABILITIES | | 59 834 | | | | | | | | | | 59 834 | |
| NET ASSETS | 2 | 911 971 | | | | | | | | (26 268) | (26 268) | 885 703 | |
| COMMUNITY WEALTH/EQUITY | | | | | | | | | | | | | |
| Accumulated Surplus/(Deficit) | | 640 664 | | | | | | | | | | 614 396 | |
| Reserves | | 271 307 | | | | | | | | | | 271 307 | |
| TOTAL COMMUNITY WEALTH/EQUITY | | 911 971 | | | | | | | | (26 268) | (26 268) | 885 703 | |
| References | | | | | | | | | | | | | |
| 1. Detail to be provided in Table SA3 | | | | | | | | | | | | | |
| 2. Net assets must balance with Total Community Wealth/Equity | | | | | | | | | | | | | |
| 3. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget. | | | | | | | | | | | | | |
| 4. Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen) | | | | | | | | | | | | | |
| 5. Increases of funds approved under MFMA section 31 | | | | | | | | | | | | | |
| 6. Adjustments approved in accordance with MFMA section 29 | | | | | | | | | | | | | |
| 7. Adjustments to transfers from National or Provincial Government | | | | | | | | | | | | | |
| 8. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f)) | | | | | | | | | | | | | |
| 9. G = B + C + D + E + F | | | | | | | | | | | | | |
| 10. Adjusted Budget H = (A or A1/2 etc) + G | | | | | | | | | | | | | |

1. Detail to be provided in Table SA3

2. Net assets must balance with Total Community Wealth/Equity

3. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.

4. Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)

5. Increases of funds approved under MFMA section 31

6. Adjustments approved in accordance with MFMA section 29

7. Adjustments to transfers from National or Provincial Government

8. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f))

9. G = B + C + D + E + F

10. Adjusted Budget H = (A or A1/2 etc) + G

NC073 Emthanjeni - Table B7 Adjustments Budget Cash Flows - 28/02/2014

| Description | Ref | Budget Year 2013/14 | | | | | | | | | | Budget Year +1 2014/15 | Budget Year +2 2015/16 |
|---|-----|---------------------|-------------------|-----------------|-----------------------|---------------------|-----------------------|-------------------|-----------------|--------------------|--------------------|---------------------------|---------------------------|
| | | Original Budget | Prior Adjusted | Accum. Funds | Multi-year capital | Unfore. Unavail. | Nat. or Prov. Govt | Other Adjusts. | Total Adjusts. | Adjusted Budget | Adjusted Budget | Adjusted Budget | |
| | | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | H | | | |
| R thousands | | A | A1 | B | C | D | E | F | G | H | | | |
| CASH FLOW FROM OPERATING ACTIVITIES | | | | | | | | | | | | | |
| Receipts | | | | | | | | | | | | | |
| Ratepayers and other | | 125 172 | | | | | | | | | | | |
| Government - operating | 1 | 40 556 | | | | | | | | | | | |
| Government - capital | 1 | 36 382 | | | | | | | | | | | |
| Interest | | 793 | | | | | | | | | | | |
| Dividends | | 1 | | | | | | | | | | | |
| Payments | | | | | | | | | | | | | |
| Suppliers and employees | | (128 441) | | | | | | | | | | | |
| Finance charges | | (933) | | | | | | | | | | | |
| Transfers and Grants | 1 | (13 573) | | | | | | | | | | | |
| NET CASH FROM/(USED) OPERATING ACTIVITIES | | 59 957 | - | - | - | - | - | (30 726) | (30 726) | 29 231 | 48 736 | 36 486 | |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | | | | | | | | | | | |
| Receipts | | | | | | | | | | | | | |
| Proceeds on disposal of PPE | | 12 | | | | | | | | | | | |
| Decrease (Increase) in non-current debtors | | 4 | | | | | | | | | | | |
| Decrease (increase) other non-current receivables | | 4 | | | | | | | | | | | |
| Decrease (increase) in non-current investments | | 4 | | | | | | | | | | | |
| Payments | | | | | | | | | | | | | |
| Capital assets | | (39 634) | | | | | | | | | | | |
| NET CASH FROM/(USED) INVESTING ACTIVITIES | | (39 622) | - | - | - | - | - | 18 884 | 18 884 | (20 818) | (35 591) | (35 525) | |
| CASH FLOWS FROM FINANCING ACTIVITIES | | | | | | | | | | | | | |
| Receipts | | | | | | | | | | | | | |
| Short term loans | | 1 | | | | | | | | | | | |
| Borrowing long term/refinancing | | 4 | | | | | | | | | | | |
| Increase (decrease) in consumer deposits | | 111 | | | | | | | | | | | |
| Payments | | | | | | | | | | | | | |
| Repayment of borrowing | | (2 538) | | | | | | | | | | | |
| NET CASH FROM/(USED) FINANCING ACTIVITIES | | (2 427) | - | - | - | - | - | - | - | (2 427) | (2 623) | (2 827) | |
| NET INCREASE/ (DECREASE) IN CASH HELD | | 17 908 | - | - | - | - | - | (11 841) | (11 841) | 6 067 | 10 627 | (1 866) | |
| Cash/cash equivalents at the year begin: | 2 | (8 456) | | | | | | | | | | | |
| Cash/cash equivalents at the year end: | 2 | 9 452 | | | | | | | | | | | |
| References | | | | | | | | | | | | | |
| 1. Local/District municipalities to include transfers from/to District/Local Municipalities | | | | | | | | | | | | | |
| 2. Cash equivalents includes investments with maturities of 3 months or less | | | | | | | | | | | | | |
| 3. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget. | | | | | | | | | | | | | |
| 4. Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen) | | | | | | | | | | | | | |
| 5. Increases of funds approved under MFMA section 31 | | | | | | | | | | | | | |
| 6. Adjustments approved in accordance with MFMA section 29 | | | | | | | | | | | | | |
| 7. Adjustments to transfers from National or Provincial Government | | | | | | | | | | | | | |
| 8. Adjusts = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f)) | | | | | | | | | | | | | |
| 9. G = B + C + D + E + F | | | | | | | | | | | | | |
| 10. Adjusted Budget H = (A or A1/2 etc) + G | | | | | | | | | | | | | |

10. Adjusted Budget H = (A or A1/2 etc) + G

NC073 Emthanjeni - Table B8 Cash backed reserves/accumulated surplus reconciliation - 28/02/2014

| Description R thousands | Ref | Budget Year 2013/14 | | | | | | | | | | Budget Year +1 2014/15 | Budget Year +2 2015/16 |
|---|-----|-------------------------|------------------------------|---------------------------|---------------------------------|-------------------------------|---------------------------------|-----------------------------|--------------------------|-------------------------------|--------------------|---------------------------|---------------------------|
| | | Original Budget A | Prior Adjusted 3 A1 | Accum. Funds 4 B | Multi-year capital 5 C | Unfore. Unavoid. 6 D | Nat. or Prov. Govt 7 E | Other Adjusts. 8 F | Total Adjusts. 9 G | Adjusted Budget 10 H | Adjusted Budget | Adjusted Budget | |
| | | | | | | | | | | | | | |
| Cash and investments available | | | | | | | | | | | | | |
| Cash/cash equivalents at the year end | 1 | 9 452 | — | — | — | — | — | (11 841) | (11 841) | (2 389) | 20 079 | 18 212 | |
| Other current investments > 90 days | | 2 598 | — | — | — | — | — | 8 779 | 8 779 | 11 377 | (6 473) | (3 372) | |
| Non current assets - Investments | 1 | — | — | — | — | — | — | — | — | — | — | — | |
| Cash and investments available: | | 12 050 | — | — | — | — | — | (3 062) | (3 062) | 8 988 | 13 606 | 14 840 | |
| Applications of cash and investments | | | | | | | | | | | | | |
| Unspent conditional transfers | | 1 272 | — | — | — | — | — | — | — | 1 272 | 1 348 | 1 000 | |
| Unspent borrowing | | — | — | — | — | — | — | — | — | — | — | — | |
| Statutory requirements | | 3 470 | — | — | — | — | — | — | — | 3 470 | 3 679 | 3 800 | |
| Other working capital requirements | 2 | (11 946) | — | — | — | — | — | 17 870 | 17 870 | 5 924 | 6 541 | 6 400 | |
| Other provisions | | 1 920 | — | — | — | — | — | — | — | 1 920 | 2 017 | 2 199 | |
| Long term investments committed | | — | — | — | — | — | — | — | — | — | — | — | |
| Reserves to be backed by cash/investments | | — | — | — | — | — | — | — | — | — | — | — | |
| Total Application of cash and investments: | | (5 284) | — | — | — | — | — | 17 870 | 17 870 | 12 586 | 13 585 | 13 399 | |
| Surplus/(shortfall) | | 17 334 | — | — | — | — | — | (20 932) | (20 932) | (3 598) | 21 | 1 441 | |

References

1. Must reconcile with the *Adjustments Budget Cash Flow and Adjustements Budget Financial Position*
2. Council approval for policy required - include sufficient working capital (e.g. allowing for a % of current debtors > 90 days as uncollectable)
3. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
4. Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)
5. Increases of funds approved under MFMA section 31
6. Adjustments approved in accordance with MFMA section 29
7. Adjustments to transfers from National or Provincial Government
8. Adjusts = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b); projected savings (section 28(2)(d)); error correction
9. G = B + C + D + E + F
10. Adjusted Budget H = (A or A1/2 etc) + G

NC073 Emthanjeni - Table B9 Asset Management - 28/02/2014

| Description | Ref. | Budget Year 2013/14 | | | | | | | | | | Budget Year +1 2014/15 | Budget Year +2 2015/16 |
|--|------|---------------------|-------------------|-----------------|-----------------------|---------------------|-----------------------|-------------------|----------------|--------------------|--------------------|---------------------------|---------------------------|
| | | Original Budget | Prior Adjusted | Accum. Funds | Multi-year capital | Unfore. Unavail. | Nat. or Prov. Govt | Other Adjusts. | Total Adjusts. | Adjusted Budget | Adjusted Budget | Adjusted Budget | |
| R thousands | | A | A1 | B | C. | D | E | F | G | H | | | |
| CAPITAL EXPENDITURE | | | | | | | | | | | | | |
| Total New Assets to be adjusted | 1 | 39 052 | - | - | - | - | (23 500) | (600) | (23 800) | 15 252 | 32 151 | 14 905 | |
| Infrastructure - Road transport | | 2 670 | - | - | - | - | - | (300) | (300) | 2 370 | 2 730 | 2 760 | |
| Infrastructure - Electricity | | - | - | - | - | - | - | - | - | - | - | - | |
| Infrastructure - Water | | 21 058 | - | - | - | - | (20 000) | - | (20 000) | 1 058 | 18 913 | - | |
| Infrastructure - Sanitation | | - | - | - | - | - | - | - | - | - | - | - | |
| Infrastructure - Other | | - | - | - | - | - | - | - | - | - | - | - | |
| Infrastructure | | 23 726 | - | - | - | - | (29 000) | (600) | (20 300) | 3 428 | 19 543 | 2 760 | |
| Community | | 15 324 | - | - | - | - | (3 500) | - | (3 500) | 11 824 | 12 608 | 12 145 | |
| Heritage assets | | - | - | - | - | - | - | - | - | - | - | - | |
| Investment properties | | - | - | - | - | - | - | - | - | - | - | - | |
| Other assets | 6 | - | - | - | - | - | - | - | - | - | - | - | |
| Agricultural Assets | | - | - | - | - | - | - | - | - | - | - | - | |
| Biological assets | | - | - | - | - | - | - | - | - | - | - | - | |
| Intangibles | | - | - | - | - | - | - | - | - | - | - | - | |
| Total Renewal of Existing Assets to be adjusted | 2 | 4 967 | - | - | - | - | - | 579 | 579 | 5 566 | 6 228 | 5 616 | |
| Infrastructure - Road transport | | 820 | - | - | - | - | - | - | - | 820 | 840 | 860 | |
| Infrastructure - Electricity | | 505 | - | - | - | - | - | - | - | 505 | 520 | 540 | |
| Infrastructure - Water | | 18 | - | - | - | - | - | - | - | 18 | 19 | 20 | |
| Infrastructure - Sanitation | | - | - | - | - | - | - | - | - | - | - | - | |
| Infrastructure - Other | | 55 | - | - | - | - | - | 302 | 302 | 357 | 58 | 62 | |
| Infrastructure | | 1 396 | - | - | - | - | - | 302 | 302 | 1 700 | 1 437 | 1 482 | |
| Community | | 828 | - | - | - | - | - | - | - | 828 | 953 | 1 010 | |
| Heritage assets | | - | - | - | - | - | - | - | - | - | - | - | |
| Investment properties | | - | - | - | - | - | - | - | - | - | - | - | |
| Other assets | 6 | 2 760 | - | - | - | - | - | 277 | 277 | 3 037 | 3 638 | 3 124 | |
| Agricultural Assets | | - | - | - | - | - | - | - | - | - | - | - | |
| Biological assets | | - | - | - | - | - | - | - | - | - | - | - | |
| Intangibles | | - | - | - | - | - | - | - | - | - | - | - | |
| Total Capital Expenditure to be adjusted | 4 | 3 490 | - | - | - | - | (300) | (300) | 3 190 | 3 570 | 3 820 | | |
| Infrastructure - Road transport | | 3 490 | - | - | - | - | (300) | (300) | 3 190 | 3 570 | 3 820 | | |
| Infrastructure - Electricity | | 505 | - | - | - | - | - | - | - | 505 | 520 | 540 | |
| Infrastructure - Water | | 21 076 | - | - | - | - | (20 000) | - | (20 000) | 1 075 | 16 832 | 20 | |
| Infrastructure - Sanitation | | - | - | - | - | - | - | - | - | - | - | - | |
| Infrastructure - Other | | 55 | - | - | - | - | - | 302 | 302 | 357 | 58 | 62 | |
| Infrastructure | | 25 126 | - | - | - | - | (20 000) | 2 | (19 998) | 5 128 | 20 980 | 4 242 | |
| Community | | 16 152 | - | - | - | - | (3 500) | - | (3 500) | 12 652 | 13 581 | 13 155 | |
| Heritage assets | | - | - | - | - | - | - | - | - | - | - | - | |
| Investment properties | | - | - | - | - | - | - | - | - | - | - | - | |
| Other assets | 6 | 2 760 | - | - | - | - | - | 277 | 277 | 3 037 | 3 638 | 3 124 | |
| Agricultural Assets | | - | - | - | - | - | - | - | - | - | - | - | |
| Biological assets | | - | - | - | - | - | - | - | - | - | - | - | |
| Intangibles | | - | - | - | - | - | - | - | - | - | - | - | |
| TOTAL CAPITAL EXPENDITURE to be adjusted | 2 | 44 038 | - | - | - | - | (23 500) | 279 | (23 221) | 20 818 | 38 379 | 20 521 | |
| ASSET REGISTER SUMMARY - PPE (WOW) | | | | | | | | | | | | | |
| Infrastructure - Road transport | | 316 766 | - | - | - | - | - | - | - | 315 765 | 334 918 | 313 859 | |
| Infrastructure - Electricity | | 55 119 | - | - | - | - | - | - | - | 55 118 | 55 425 | 60 047 | |
| Infrastructure - Water | | 105 750 | - | - | - | - | - | - | - | 105 790 | 152 185 | 139 556 | |
| Infrastructure - Sanitation | | 121 345 | - | - | - | - | - | - | - | 121 348 | 128 026 | 124 156 | |
| Infrastructure - Other | | 2 048 | - | - | - | - | - | - | - | 2 045 | 2 167 | 2 261 | |
| Infrastructure | | 600 065 | - | - | - | - | - | - | - | 600 065 | 636 326 | 628 166 | |
| Community | | 224 026 | - | - | - | - | - | - | - | 224 026 | 237 380 | 247 076 | |
| Heritage assets | | - | - | - | - | - | - | - | - | - | - | - | |
| Investment properties | | - | - | - | - | - | - | - | - | - | - | - | |
| Other assets | 6 | 64 004 | - | - | - | - | - | - | - | 64 001 | 69 339 | 66 292 | |
| Agricultural Assets | | 1 105 | - | - | - | - | - | - | - | 1 106 | 1 182 | 1 400 | |
| Biological assets | | - | - | - | - | - | - | - | - | - | - | - | |
| Intangibles | | - | - | - | - | - | - | - | - | - | - | - | |
| TOTAL ASSET REGISTER SUMMARY - PPE (WOW) | 5 | 890 159 | - | - | - | - | - | - | - | 890 159 | 943 615 | 944 026 | |
| EXPENDITURE OTHER ITEMS | | | | | | | | | | | | | |
| Depreciation & asset impairment | | 8 479 | - | - | - | - | - | (10) | (10) | 8 469 | 8 987 | 9 705 | |
| Repairs and Maintenance by Asset class | 3 | 12 040 | - | - | - | - | - | - | - | 12 040 | 12 600 | 13 465 | |
| Infrastructure - Road transport | | 1 509 | - | - | - | - | - | - | - | 1 509 | 1 577 | 1 677 | |
| Infrastructure - Electricity | | 1 726 | - | - | - | - | - | - | - | 1 726 | 1 829 | 1 944 | |
| Infrastructure - Water | | 810 | - | - | - | - | - | - | - | 810 | 856 | 910 | |
| Infrastructure - Sanitation | | 779 | - | - | - | - | - | - | - | 779 | 814 | 865 | |
| Infrastructure - Other | | 777 | - | - | - | - | - | - | - | 777 | 812 | 863 | |
| Infrastructure | | 5 610 | - | - | - | - | - | - | - | 5 610 | 5 888 | 6 259 | |
| Community | | 1 777 | - | - | - | - | - | - | - | 1 777 | 1 858 | 1 975 | |
| Heritage assets | | - | - | - | - | - | - | - | - | - | - | - | |
| Investment properties | | 172 | - | - | - | - | - | - | - | 172 | 180 | 191 | |
| Other assets | 6 | 4 481 | - | - | - | - | - | - | - | 4 481 | 4 683 | 5 031 | |
| TOTAL EXPENDITURE OTHER ITEMS to be adjusted | | 20 519 | - | - | - | - | - | (10) | (10) | 20 509 | 21 598 | 23 162 | |
| % of capital exp on renewal of assets | | 11.3% | 0.0% | | | | | | | | 26.7% | 16.2% | 27.4% |
| Renewal of existing assets as % of depreci | | 58.8% | 0.0% | | | | | | | | 65.7% | 68.3% | 57.9% |
| R&M as % of PPE | | 1.4% | 0.0% | | | | | | | | 1.4% | 1.3% | 1.4% |
| Renewal and R&M as a % of PPE | | 1.9% | 0.0% | | | | | | | | 2.0% | 2.0% | 2.0% |

References

1. Detail of new assets provided in Table SA34e
2. Detail of renewal of existing assets provided in Table SA34b
3. Detail of Repairs and Maintenance by Asset Class provided in Table SA34c
4. Must reconcile to total capital expenditure on Budgeted Capital Expenditure
5. Must reconcile to Adjustment Budget Financial Position (written down value)
6. Donated/contributed and assets funded by finance leases to be allocated to the respective category
7. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
8. Additional cash-based accumulated funds/uncurrent funds (MFMA section 18(1)(b) and section 28(2)(c)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)
9. Increases of funds approved under MFMA section 31
10. Adjustments approved in accordance with MFMA section 29
11. Adjustments to transfers from National or Provincial Government
12. Adjusts = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)), additional revenue appropriation on existing programmes (section 28(2)(b)), projected savings (section 28(2)(d)), error correction (section 28(2)(f))
13. G = B + C + D + E + F
14. Adjusted Budget H = (A + D/2 etc) + G

NC073 Emthanjeni - Table B16 Basic service delivery measurement - 28/02/2014

| Description | Ref | Budget Year 2013/14 | | | | | | | | | | Budget Year +1 2014/15 | Budget Year +2 2015/16 |
|--|-----|---------------------|----------------|--------------|-----------------------|---------------------|-----------------------|----------------|----------------|--------------------|--------------------|---------------------------|---------------------------|
| | | Original Budget | Prior Adjusted | Accum. Funds | Multi-year capital | Unfore. Unavoid. | Nat. or Prov. Govt | Other Adjusts. | Total Adjusts. | Adjusted Budget | Adjusted Budget | Adjusted Budget | |
| | | A | A1 | B | C | D | E | F | G | H | | | |
| Household service targets (R'000) | 1 | | | | | | | | | | | | |
| Water: | | | | | | | | | | | | | |
| Piped water inside dwelling | | 9 | | | | | | | | 9 | 8652 6375 | 8905 | |
| Piped water inside yard (but not in dwelling) | | 0 | | | | | | | | 0 | 0 | 566 | 570 |
| Using public tap (at least min.service level) | 2 | 0 | | | | | | | | 0 | 566.115 | 570 | |
| Other water supply (at least min service level) | | 0 | | | | | | | | 0 | 0 | 0 | 1 |
| Minimum Service Level and Above sub-total | | 10 | - | - | - | - | - | - | - | 10 | 11 | 11 | |
| Using public tap (< min.service level) | 3 | - | | | | | | | | - | 0 | 0 | 0 |
| Other water supply (< min.service level) | 3,4 | - | | | | | | | | - | 0 | 0 | 0 |
| No water supply | | - | | | | | | | | - | - | - | 0 |
| Below Minimum Service Level sub-total | | - | - | - | - | - | - | - | - | - | - | - | - |
| Total number of households | 5 | 10 | - | - | - | - | - | - | - | 10 | 11 | 11 | |
| Sanitation/sewage: | | | | | | | | | | | | | |
| Flush toilet (connected to sewerage) | | 7 288 | | | | | | | | 7 288 | 7 408 | 7 550 | |
| Flush toilet (with septic tank) | | 1 627 | | | | | | | | 1 627 | 1 742 | 1 800 | |
| Chemical toilet | | 693 | | | | | | | | 693 | 808 | 900 | |
| Pit toilet (ventilated) | | 450 | | | | | | | | 450 | 565 | 612 | |
| Other toilet provisions (> min.service level) | | - | | | | | | | | - | - | - | - |
| Minimum Service Level and Above sub-total | | 10 058 | - | - | - | - | - | - | - | 10 058 | 10 518 | 10 662 | |
| Bucket toilet | | 513 | | | | | | | | 513 | 628 | 678 | |
| Other toilet provisions (< min.service level) | | 450 | | | | | | | | 450 | 565 | 612 | |
| No toilet provisions | | - | | | | | | | | - | - | - | - |
| Below Minimum Service Level sub-total | | 963 | - | - | - | - | - | - | - | 963 | 1 193 | 1 193 | |
| Total number of households | 5 | 11 021 | - | - | - | - | - | - | - | 11 021 | 11 711 | 12 055 | |
| Energy: | | | | | | | | | | | | | |
| Electricity (at least min. service level) | | 3 369 | | | | | | | | 3 369 | 3 393 | 3 422 | |
| Electricity - prepaid (< min.service level) | | 5 443 | | | | | | | | 5 443 | 5 556 | 5 680 | |
| Minimum Service Level and Above sub-total | | 9 211 | - | - | - | - | - | - | - | 9 211 | 9 441 | 9 602 | |
| Electricity (< min.service level) | | 461 | | | | | | | | 461 | 576 | 580 | |
| Electricity - prepaid (< min. service level) | | 450 | | | | | | | | 450 | 565 | 580 | |
| Other energy sources | | - | | | | | | | | - | - | - | - |
| Below Minimum Service Level sub-total | | 911 | - | - | - | - | - | - | - | 911 | 1 141 | 1 160 | |
| Total number of households | 5 | 10 121 | - | - | - | - | - | - | - | 10 121 | 10 581 | 10 762 | |
| Refuse: | | | | | | | | | | | | | |
| Removed at least once a week (min.service) | | 10 121 | | | | | | | | 10 121 | 10 581 | 10 702 | |
| Minimum Service Level and Above sub-total | | 10 121 | - | - | - | - | - | - | - | 10 121 | 10 581 | 10 702 | |
| Removed less frequently than once a week | | - | | | | | | | | - | - | - | - |
| Using communal refuse dump | | - | | | | | | | | - | - | - | - |
| Using own refuse dump | | - | | | | | | | | - | - | - | - |
| Other rubbish disposal | | - | | | | | | | | - | - | - | - |
| Below Minimum Service Level sub-total | | - | - | - | - | - | - | - | - | - | - | - | - |
| Total number of households | 5 | 10 121 | - | - | - | - | - | - | - | 10 121 | 10 581 | 10 702 | |
| Households receiving Free Basic Service | 15 | | | | | | | | | | | | |
| Water (6 kilolites per household per month) | | 2 871 | | | | | | | | 2 871 | 2 886 | 2 905 | |
| Sanitation (free minimum level service) | | 3 300 | | | | | | | | 3 300 | 3 500 | 3 750 | |
| Electricity/other energy (50kwh per household per month) | | 3 300 | | | | | | | | 3 300 | 3 500 | 3 750 | |
| Refuse (removed at least once a week) | | 3 300 | | | | | | | | 3 300 | 3 900 | 3 750 | |
| Cost of Free Basic Services provided (R'000) | 16 | | | | | | | | | | | | |
| Water (6 kilolites per household per month) | | 5 469 | | | | | | | | 5 469 | 5 692 | 5 860 | |
| Sanitation (free sanitation service) | | 4 985 | | | | | | | | 4 985 | 5 608 | 5 660 | |
| Electricity/other energy (50kwh per household per month) | | 1 344 | | | | | | | | 1 344 | 1 604 | 1 650 | |
| Refuse (removed once a week) | | 3 108 | | | | | | | | 3 108 | 3 496 | 3 756 | |
| Total cost of FBS provided (minimum social package) | | 14 906 | - | - | - | - | - | - | - | 14 906 | 16 475 | 17 015 | |
| Highest level of free service provided | | | | | | | | | | | | | |
| Property rates (R'000 value threshold) | | 18 000 | | | | | | | | 18 000 | 18 000 | 18 000 | |
| Water (kilolites per household per month) | | 5 469 | | | | | | | | 2 | 8 | 8 | |
| Sanitation (kilolites per household per month) | | 4 985 | | | | | | | | - | - | - | |
| Electricity (Rand per household per month) | | 1 344 | | | | | | | | 126 | 133 | 133 | |
| Electricity (kw per household per month) | | 3 108 | | | | | | | | 50 | 50 | 50 | |
| Refuse (average litres per week) | | 78 | | | | | | | | 78 | 83 | 83 | |
| Revenue cost of free services provided (R'000) | 17 | | | | | | | | | | | | |
| Property rates (R15 000 threshold rebate) | | - | | | | | | | | - | - | - | |
| Property rates (other exemptions, reductions and rebates) | | - | | | | | | | | - | - | - | |
| Water | | 5 469 | | | | | | | | 5 469 | 5 872 | 5 995 | |
| Sanitation | | 4 985 | | | | | | | | 4 985 | 5 604 | 5 805 | |
| Electricity/other energy | | 1 344 | | | | | | | | 1 344 | 1 504 | 1 650 | |
| Refuse | | 3 108 | | | | | | | | 3 108 | 3 496 | 3 756 | |
| Municipal Housing - rental rebates | 6 | - | | | | | | | | - | - | - | |
| Housing - top structure subsidies | | - | | | | | | | | - | - | - | |
| Other | | - | | | | | | | | - | - | - | |
| Total revenue cost of free services provided (total social ps) | | 14 906 | - | - | - | - | - | - | - | 14 906 | 16 475 | 17 206 | |

References

1. Include services provided by another entity, e.g. Eskom
2. Stand distance > 200m from dwelling
3. Stand distance <= 200m from dwelling
4. Borehole, spring, rain-water tank etc.
5. Must agree to total number of households in municipal area
6. Include value of subsidy provided by municipality above provincial subsidy level
7. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
8. Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)
9. Increases of funds approved under MFMA section 31
10. Adjustments approved in accordance with MFMA section 29
11. Adjustments to transfers from National or Provincial Government
12. Adjusts = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f))
13. G = B + C + D + E + F
14. Adjusted Budget H = (A or A1/2 etc) + G

Supporting Schedules

NC073 Emthanjeni - Supporting Table SB1 Supporting detail to 'Budgeted Financial Performance' - 28/02/2014

| Description | Ref | Budget Year 2013/14 | | | | | | | | | | Budget Year +1 2014/15 | Budget Year +2 2015/16 |
|--|-----|---------------------|-------------------|-----------------|-----------------------|--------------------|-----------------------|------------------|---------------|--------------------|--------------------|---------------------------|---------------------------|
| | | Original Budget | Prior Adjusted | Accum. Funds | Multi-year capital | Unfore. Unvoid. | Nat. or Prov. Govt | Other Adjsts. | Total Adjsts. | Adjusted Budget | Adjusted Budget | Adjusted Budget | |
| R thousands | | A | A1 | B | C | D | E | F | G | H | | | |
| REVENUE ITEMS | | | | | | | | | | | | | |
| Property rates | | | | | | | | | | | | | |
| Total Property Rates | | 46 552 | | | | | | | | | | | |
| Less Revenue Foregone | | 25 179 | | | | | | | | | | | |
| Net Property Rates | | 21 373 | | | | | | | | | | | |
| Service charges - electricity revenue | | | | | | | | | | | | | |
| Total Service charges - electricity revenue | | 52 567 | | | | | | | | | | | |
| Less Revenue Foregone | | | | | | | | | | | | | |
| Net Service charges - electricity revenue | | 52 567 | | | | | | | | | | | |
| Service charges - water revenue | | | | | | | | | | | | | |
| Total Service charges - water revenue | | 23 401 | | | | | | | | | | | |
| Less Revenue Foregone | | | | | | | | | | | | | |
| Net Service charges - water revenue | | 23 401 | | | | | | | | | | | |
| Service charges - sanitation revenue | | | | | | | | | | | | | |
| Total Service charges - sanitation revenue | | 13 047 | | | | | | | | | | | |
| Less Revenue Foregone | | | | | | | | | | | | | |
| Net Service charges - sanitation revenue | | 13 047 | | | | | | | | | | | |
| Service charges - refuse revenue | | | | | | | | | | | | | |
| Total refuse removal revenue | | 7 712 | | | | | | | | | | | |
| Total landfill revenue | | | | | | | | | | | | | |
| Less Revenue Foregone | | | | | | | | | | | | | |
| Net Service charges - refuse revenue | | 7 712 | | | | | | | | | | | |
| Other Revenue By Source | | | | | | | | | | | | | |
| Fuel levy | | | | | | | | | | | | | |
| Other revenue | 3 | 16 713 | | | | | | | | | | | |
| Total 'Other' Revenue | 1 | 16 713 | | | | | | | | | | | |
| EXPENDITURE ITEMS | | | | | | | | | | | | | |
| Employee related costs | | | | | | | | | | | | | |
| Basic Salaries and Wages | | 40 162 | | | | | | | | | | | |
| Pension and UIF Contributions | | 7 715 | | | | | | | | | | | |
| Medical Aid Contributions | | 2 622 | | | | | | | | | | | |
| Overtime | | 1 033 | | | | | | | | | | | |
| Performance Bonus | | | | | | | | | | | | | |
| Motor Vehicle Allowance | | 1 594 | | | | | | | | | | | |
| Cellphone Allowance | | 409 | | | | | | | | | | | |
| Housing Allowances | | 166 | | | | | | | | | | | |
| Other benefits and allowances | | 1 421 | | | | | | | | | | | |
| Payments in lieu of leave | | 3 203 | | | | | | | | | | | |
| Long service awards | | | | | | | | | | | | | |
| Post-retirement benefit obligations | 4 | 518 | | | | | | | | | | | |
| sub-total | | 59 618 | | | | | | | | | | | |
| Less: Employee costs capitalised to PPE | | | | | | | | | | | | | |
| Total Employee related costs | 1 | 59 618 | | | | | | | | | | | |
| Contributions recognised - capital | | | | | | | | | | | | | |
| Less contributions by control | | | | | | | | | | | | | |
| Total Contributions recognised - capital | | | | | | | | | | | | | |
| Depreciation & asset impairment | | | | | | | | | | | | | |
| Depreciation of Property, Plant & Equipment | | 53 800 | | | | | | | | | | | |
| Lease amortisation | | | | | | | | | | | | | |
| Capital asset impairment | | | | | | | | | | | | | |
| Depreciation resulting from revaluation of PPE | | 45 121 | | | | | | | | | | | |
| Total Depreciation & asset impairment | 1 | 8 479 | | | | | | | | | | | |
| Bulk purchases | | | | | | | | | | | | | |
| Electricity | | 43 098 | | | | | | | | | | | |
| Water | | 1 074 | | | | | | | | | | | |
| Total bulk purchases | 1 | 44 159 | | | | | | | | | | | |
| Contracted services | | | | | | | | | | | | | |
| Less services provided by control | | 7 026 | | | | | | | | | | | |
| sub-total | 1 | 7 026 | | | | | | | | | | | |
| Allocations to organs of state: | | | | | | | | | | | | | |
| Electricity | | | | | | | | | | | | | |
| Water | | | | | | | | | | | | | |
| Sanitation | | | | | | | | | | | | | |
| Other | | | | | | | | | | | | | |
| Total contracted services | | 7 026 | | | | | | | | | | | |
| Other Expenditure By Type | | | | | | | | | | | | | |
| Repairs and maintenance | | 12 040 | | | | | | | | | | | |
| Collection costs | | 1 695 | | | | | | | | | | | |
| Contributions to 'other' provisions | | | | | | | | | | | | | |
| Consultant fees | | | | | | | | | | | | | |
| Audit fees | | 2 466 | | | | | | | | | | | |
| General expenses | 3.5 | 15 441 | | | | | | | | | | | |
| Total Other Expenditure | 1 | 32 649 | | | | | | | | | | | |

References

1. Must reconcile with relevant line on the 'Financial Performance' budget.
2. Must reconcile to supporting documentation on staff salaries.
3. Insert other categories where revenue or expenditure is of a material nature.
4. Expenditure to meet any unfunded obligations.
5. Special consideration may have to be given to including 'goodwill arising' or 'joint venture' budgets where circumstances require this (include separately under relevant notes).
6. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
7. Additional cash-backed accumulated funds/amounts (section 18(1)(b) and section 28(2)(e) MFMA) identified after Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably be foreseen).
8. Increases of funds approved under section 31 MFMA.
9. Adjustments approved in accordance with section 29 MFMA.
10. Adjustments to funding allocations from National or Provincial Government.
11. Adjusts = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (see).
12. G = B + C + D + E + F
13. Adjusted Budget H = (A or A1/A etc.) + G

NC073 Emthanjeni - Supporting Table SB2 Supporting detail to 'Financial Position Budget' - 28/02/2014

| Description | Ref | Budget Year 2013/14 | | | | | | | | | | Budget Year +1 2014/15 | Budget Year +2 2015/16 | |
|--|-----|---------------------|----------------|--------------|--------------------|------------------|--------------------|----------------|----------------|-----------------|-----------------|------------------------|------------------------|-------|
| | | Original Budget | Prior Adjusted | Accum. Funds | Multi-year capital | Unfore. Unavoid. | Nat. or Prov. Govt | Other Adjusts. | Total Adjusts. | Adjusted Budget | Adjusted Budget | Adjusted Budget | | |
| | | A | 4 A1 | 5 B | 6 C | 7 D | 8 E | 9 F | 10 G | 11 H | | | | |
| R thousands | | | | | | | | | | | | | | |
| ASSETS | | | | | | | | | | | | | | |
| Call investment deposits | | | | | | | | | | | | | | |
| Call deposits < 90 days | | | | | | | | | | | | | | |
| Other current investments > 90 days | | 10 716 | | | | | | | | | | | | |
| Total Call investment deposits | 1 | 10 716 | - | - | - | - | - | (3 062) | (3 062) | 7 654 | 11 788 | 12 861 | | |
| Consumer debtors | | | | | | | | | | | | | | |
| Consumer debtors | | 79 038 | | | | | | | | | | | | |
| Less: provision for debt impairment | | 67 001 | - | - | - | - | - | - | - | 79 038 | 83 751 | 85 099 | | |
| Total Consumer debtors | 1 | 12 037 | - | - | - | - | - | - | - | 12 037 | 9 171 | 18 565 | | |
| Debt impairment provision | | | | | | | | | | | | | | |
| Balance at the beginning of the year | | 59 822 | | | | | | | | 59 822 | 67 001 | 74 610 | | |
| Contributions to the provision | | 7 178 | | | | | | | | 7 178 | 7 609 | (8 075) | | |
| Bad debts written off | | | | | | | | | | | | | | |
| Balance at end of year | | 67 001 | - | - | - | - | - | - | - | 67 001 | 74 610 | 66 534 | | |
| Property, plant & equipment | | | | | | | | | | | | | | |
| PPE at cost/valuation (excl. finance leases) | | 1 407 492 | | | | | | | | | | | | |
| Leases recognised as PPE | 2 | 50 | | | | | | | | | 50 | 53 | 57 | |
| Less: Accumulated depreciation | | 518 548 | | | | | | | | 518 548 | 549 661 | 559 368 | | |
| Total Property, plant & equipment | 1 | 888 993 | - | - | - | - | - | (23 205) | (23 205) | 1 902 884 | 942 332 | 942 626 | | |
| LIABILITIES | | | | | | | | | | | | | | |
| Current liabilities - Borrowing | | | | | | | | | | | | | | |
| Short term loans (other than bank overdraft) | | | | | | | | | | | | | | |
| Current portion of long-term liabilities | | 1 296 | | | | | | | | 1 296 | 1 374 | 1 400 | | |
| Total Current Liabilities - Borrowing | | 1 296 | - | - | - | - | - | - | - | 1 296 | 1 374 | 1 400 | | |
| Trade and other payables | | | | | | | | | | | | | | |
| Creditors | | 5 924 | | | | | | | | 5 924 | 6 279 | 6 400 | | |
| Unspent conditional grants and receipts | | 1 272 | | | | | | | | 1 272 | 1 348 | 1 000 | | |
| VAT | | 3 470 | | | | | | | | 3 470 | 3 679 | 3 800 | | |
| Total Trade and other payables | 1 | 10 666 | - | - | - | - | - | - | - | 10 666 | 11 306 | 11 200 | | |
| Non current liabilities - Borrowing | | | | | | | | | | | | | | |
| Borrowing | | | | | | | | | | | | | | |
| Finance leases (including PPP asset element) | 3 | 10 486 | | | | | | | | 10 486 | 11 115 | 11 255 | | |
| 57 | | | | | | | | | | 57 | 51 | 62 | | |
| Total Non current liabilities - Borrowing | | 10 543 | - | - | - | - | - | - | - | 10 543 | 11 176 | 11 317 | | |
| Provisions - non current | | | | | | | | | | | | | | |
| Retirement benefits | | 29 224 | | | | | | | | 29 224 | 30 977 | 31 995 | | |
| List other major items | | | | | | | | | | | | | | |
| Refuse landfill site rehabilitation | | 3 035 | | | | | | | | 3 035 | 3 217 | 3 299 | | |
| Other | | | | | | | | | | | | | | |
| Total Provisions - non current | | 32 259 | - | - | - | - | - | - | - | 32 259 | 34 194 | 33 294 | | |
| CHANGES IN NET ASSETS | | | | | | | | | | | | | | |
| Accumulated surplus/(Deficit) | | | | | | | | | | | | | | |
| Accumulated surplus/(Deficit) - opening balance | | 584 785 | | | | | | | | 584 785 | 639 329 | 685 244 | | |
| Appropriations to Reserves | | 10 735 | | | | | | | | 10 735 | 15 333 | 16 881 | | |
| Transfers from Reserves | | | | | | | | | | | | | | |
| Depreciation offsets | | 8 399 | | | | | | | | 8 399 | 8 903 | 9 105 | | |
| Other adjustments | | 35 745 | | | | | | | | (26 268) | (26 268) | 10 477 | 29 101 | 8 747 |
| Accumulated Surplus/(Deficit) | 1 | 640 664 | - | - | - | - | - | (26 268) | (26 268) | 614 386 | 692 667 | 704 971 | | |
| Reserves | | | | | | | | | | | | | | |
| Housing Development Fund | | | | | | | | | | | | | | |
| Capital replacement | | | | | | | | | | | | | | |
| Self-insurance | | | | | | | | | | | | | | |
| Other reserves (list) | | | | | | | | | | | | | | |
| Revaluation | | 271 307 | | | | | | | | 271 307 | 271 307 | 271 307 | | |
| Total Reserves | 2 | 271 307 | - | - | - | - | - | - | - | 271 307 | 271 307 | 271 307 | | |
| TOTAL COMMUNITY WEALTH/EQUITY | 2 | 911 971 | - | - | - | - | - | (26 268) | (26 268) | 685 703 | 963 974 | 976 278 | | |

Total capital expenditure includes expenditure on nationally significant priorities:

| | | | | | | | | | | | | | |
|-----------------------------|--|--|--|--|--|--|--|--|--|--|--|--|--|
| Provision of basic services | | | | | | | | | | | | | |
| 2010 World Cup | | | | | | | | | | | | | |

References

1. Must reconcile with 'Financial Position' budget
2. Leases treated as assets to be depreciated as the same as purchased/constructed assets. Includes PPP asset element accounted for as finance leases
3. Borrowing (original budget) must reconcile to Budget Table A16
4. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
5. Additional cash-backed accumulated funds/unspent funds (section 18(1)(b) and section 28(2)(e) MFMA) identified after Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably be have for
6. Increases of funds approved under section 31 MFMA
7. Adjustments approved in accordance with section 29 MFMA
8. Adjustments to funding allocations from National or Provincial Government
9. Adjusts = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(e)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (sect

$$10. G = B + C + D + E + F$$

$$11. Adjusted Budget H = (A or A1/2 etc) + G$$

NC073 Emthanjeni - Supporting Table SB3 Adjustments to the SDBIP - performance objectives - 28/02/2014

| Description | Unit of measurement | Budget Year 2013/14 | | | | | | | | Budget Year +1 2014/15 | Budget Year +2 2015/16 |
|---|--|----------------------|----------------------|-------------------|-------------------------|-----------------------|-------------------------|---------------------|---------------------|------------------------|------------------------|
| | | Original Budget A | Prior Adjusted A1 | Accum. Funds B | Multi-year capital C | Unfore. Unavail. D | Nat. or Prov. Govt E | Other Adjusts. F | Total Adjusts. G | Adjusted Budget H | Adjusted Budget |
| Vote 1 - Executive and Council | | | | | | | | | | | |
| Function 1 - Governance | | | | | | | | | | | |
| Sub-function 1 - Office of the Municipal | | | | | | | | | | | |
| our community and do on-going oversight of our service | No of performance reports % completed | 2.0% 3.0% | | | | | | | | 0 | 0 |
| To continuously review the accountable and | | | | | | | | | | | |
| Sub-function 2 - Council | | | | | | | | | | 0 | 0 |
| committee for approval by end June | | 2.0% | | | | | | | | | |
| Submit quarterly performance reports to the | No of performance reports submitted to the council | 1.0% 2.0% | | | | | | | | | |
| council | | | | | | | | | | | |
| Implement public education campaigns on municipal | No of education campaigns | 1.0% | | | | | | | | 0 | 0 |
| Function 2 - Local Economic Development | | | | | | | | | | | |
| Sub-function 1 - Economic Development | | | | | | | | | | | |
| municipal area | No meetings | 1.0% | | | | | | | | | |
| Awareness programmes through exhibitions | Number of campaigns | 2.0% | | | | | | | | 0 | 0 |
| Sub-function 2 - Office of the Mayor | | | | | | | | | | | |
| Compile a rural development strategy | Strategy approved | 2.0% | | | | | | | | 0 | 0 |
| Establish commonage committee | Committee established | 2.0% | | | | | | | | | |
| Sub-function 3 - Public Safety | | | | | | | | | | | |
| Department of Community Safety and the District to | Number of plans | 1.0% | | | | | | | | | |
| Inspect and assess infrastructure and role players to | Number of reports | 1.0% | | | | | | | | 0 | 0 |
| Vote 2 - Finance and Admin | | | | | | | | | | | |
| Function 1 - Directorate Chief Financial Officer | | | | | | | | | | | |
| Sub-function 1 - Directorate CFO | | | | | | | | | | | |
| August to the Auditor-General | Statements submitted | 4.0% | | | | | | | | 0 | 0 |
| Monthly financial reporting to council | No of reports | 2.0% | | | | | | | | | |
| Sub-function 2 - Financial Services | | | | | | | | | | | |
| Compilation of a Revenue Enhancement Strategy | % Completion | 3.0% | | | | | | | | | |
| Achievement of a payment percentage of above 80% | Payment % | -5.0% | | | | | | | | 0 | 0 |
| Sub-function 3 - Assessment Rates | | | | | | | | | | | |
| of May | Valuation Roll completed | 4.0% | | | | | | | | 0 | 0 |
| Prepare and submit the adjustments budget by the | Approved main & | 3.0% | | | | | | | | | |
| Function 2 - Public Participation | | | | | | | | | | | |
| Sub-function 1 - DCCDS | | | | | | | | | | | |
| Indigent application process | Workshop held | 3.0% | | | | | | | | | |
| Compile contingency plans for all municipal | Number of plans | 2.0% | | | | | | | | 0 | 0 |
| Sub-function 2 - Public Safety | | | | | | | | | | | |
| collection | Number of staff appointed | 3.0% | | | | | | | | 0 | 0 |
| Road safety awareness campaigns held in all wards | Number of campaigns | 2.0% | | | | | | | | | |
| Sub-function 3 - Community Services | | | | | | | | | | | |
| Participate in annual National Arme Alive Programme | Number of joint operations | 2.0% | | | | | | | | | |
| Speed law enforcement (direct prosecution) | # of enforcement sessions | 2.0% | | | | | | | | 0 | 0 |
| Vote 3 - Basic Service Delivery | | | | | | | | | | | |
| Function 1 - Infrastructure Services | | | | | | | | | | | |
| Sub-function 1 - Directorate Infrastructure | | | | | | | | | | | |
| applications within 30 days for buildings less than | within the required time | 1.0% | | | | | | | | | |
| Implement the De Aar and Hanover housing project | Number of sites serviced | 3.0% | | | | | | | | 0 | 0 |
| Sub-function 2 - Water | | | | | | | | | | | |
| Implementation of the WCWDM project funded by DWA | budget spent | 4.0% | | | | | | | | 0 | 0 |
| Spent the approved maintenance budget for water | budget for water spent | 4.0% | | | | | | | | | |
| Sub-function 3 - Water and Waste Water | | | | | | | | | | | |
| Planning of new boreholes for De Aar | agreements with farmers | 4.0% | | | | | | | | | |
| Water quality as per blue drop | % water quality level | 0.0% | | | | | | | | | |
| Function 2 - Waste Water Management | | | | | | | | | | | |
| Sub-function 1 - Waste Water Management | | | | | | | | | | | |
| sewerage infrastructure to upgrade UDS sanitation | council by end June | 3.0% | | | | | | | | 0 | 0 |
| Spent the approved maintenance budget for | budget for sanitation spent | 2.0% | | | | | | | | | |
| Sub-function 2 - Road Transport | | | | | | | | | | | |
| Constructed new tar roads | No of kilometres constructed | 4.0% | | | | | | | | | |
| Spent the approved maintenance budget for roads | budget for roads and | 23% | | | | | | | | #VALUE! | #VALUE! |
| Sub-function 3 - Infrastructural Services | | | | | | | | | | | |
| for the project approval for the application of permits for | MIG by end June | 3.0% | | | | | | | | 0 | 0 |
| Electricity Master plan | Completed plan | 5.0% | | | | | | | | | |
| And so on for the rest of the Votes | | | | | | | | | | | |

References

1. Include a measurable performance objective for each revenue source (within a relevant function) and each vote (MFMA s17(3)(b))

2. Include the estimated effect on the target of each component of an adjustment budget (B to G)

3. Include all Basic Services performance targets from Table A10 to ensure Table SA7 represents all strategic responsibilities

4. Total target adjustments $G = B + C + D + E + F$ 5. Total Adjusted Budget targets $H = (A \text{ or } A1/2 \text{ etc}) + G$

6. NOTE - include adjustment by 'exception' (only where amended)

NC073 Emthanjeni - Supporting Table SB4 Adjustments to budgeted performance indicators and benchmarks - 28/02/2014

| Description of financial indicator | Basis of calculation | 2010/11 | 2011/12 | 2012/13 | Budget Year 2013/14 | | | Budget Year +1 2014/15 | Budget Year +2 2015/16 |
|--|--|-----------------|-----------------|-----------------|---------------------|----------------|-----------------|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Prior Adjusted | Adjusted Budget | Adjusted Budget | Adjusted Budget |
| Borrowing Management | | | | | | | | | |
| Credit Rating | Short term/long term rating | B | B | B | | | | | |
| Capital Charges to Operating Expenditure | Interest & Principal Paid /Operating Expenditure | 1.1% | 1.6% | 2.1% | 1.9% | 0.0% | 1.9% | 1.7% | 1.6% |
| Borrowed funding of 'own' capital expenditure | Borrowing/Capital expenditure excl. transfers and grants | 96.4% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Safety of Capital | | | | | | | | | |
| Gearing | Long Term Borrowing/ Funds & Reserves | 6.6% | 6.0% | 2.1% | 3.9% | 0.0% | 3.9% | 4.1% | 0.5% |
| Liquidity | | | | | | | | | |
| Current Ratio | Current assets/current liabilities | 427.4% | 287.4% | 360.1% | 453.2% | 0.0% | 435.3% | 447.2% | 514.5% |
| Current Ratio adjusted for aged debtors | Current assets/current liabilities less debtors > 90 days/current liabilities | 427.4% | 287.4% | 360.1% | 5252.5% | 0.0% | 0.0% | 0.0% | 0.0% |
| Liquidity Ratio | Monetary Assets/Current Liabilities | 37.9% | 38.5% | 58.3% | 0.8 | 0.0 | 0.6 | 0.8 | 0.9 |
| Revenue Management | | | | | | | | | |
| Annual Debtors Collection Rate (Payment Level %) | Last 12 Mths Receipts/ Last 12 Mths Billing | 86.9% | 90.1% | 103.1% | 103.1% | | | 86.3% | 81.3% |
| Outstanding Debtors to Revenue | Total Outstanding Debtors to Annual Revenue | 86.9% | 90.1% | 103.1% | 11.1% | 0.0% | 11.4% | 9.5% | 13.6% |
| Longstanding Debtors Recovered | Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old | | | | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Creditors Management | | | | | | | | | |
| Creditors System Efficiency | % of Creditors Paid Within Terms (within MFMA s 65(e)) | 93.0% | 99.0% | 99.0% | 100.0% | | | 100.0% | 100.0% |
| Creditors to Cash | | 181.7% | 292.0% | -64.9% | 112.8% | 0.0% | -446.4% | 56.3% | 61.5% |
| Other Indicators | | | | | | | | | |
| Electricity Distribution Losses (2) | % Volume (units purchased and generated less units sold)/units purchased and generated | | | | | | | | |
| Water Distribution Losses (2) | % Volume (units purchased and own source less units sold)/Total units purchased and own source | | | | | | | | |
| Employee costs | Employee costs/(Total Revenue - capital revenue) | 36.0% | 32.8% | 33.7% | 32.0% | 0.0% | 33.7% | 32.2% | 32.4% |
| Repairs & Maintenance | R&M/(Total Revenue excluding capital revenue) | 6.8% | 6.2% | | 6.5% | 0.0% | 6.6% | 6.5% | 6.5% |
| Finance charges & Depreciation | FC&D/(Total Revenue - capital revenue) | 47.3% | 49.6% | 5.8% | 5.0% | 0.0% | 5.2% | 4.9% | 4.9% |
| IDP regulation financial viability indicators | | | | | | | | | |
| i. Debt coverage | (Total Operating Revenue - Operating Grants)/Debt service payments due within financial year) | 2784.9% | 3451.2% | 3476.9% | 4319.5% | 0.0% | 4169.0% | 4722.3% | 5043.3% |
| ii. O/S Service Debtors to Revenue | Total outstanding service debtors/annual revenue received for services | 60.9% | 51.4% | 25.5% | 6.5% | 0.0% | 6.6% | 4.7% | 9.0% |
| iii. Cost coverage | (Available cash + Investments)/monthly fixed operational expenditure | 60.2% | 92.7% | -83.1% | 0.1 | 0.0 | 0.0 | 0.1 | 0.1 |

References

1. Consumer debtors > 12 months old are excluded from current assets

NC073 Emthanjeni - Supporting Table SB5 Adjustments Budget - social, economic and demographic statistics and assumptions - 28/02/2014

| Description of economic indicator | Ref. | 1996 Census | 2001 Census | 2007 Survey | 2010/11 | 2011/12 | 2012/13 | Current year | Original Budget | Adjusted Budget |
|--|-------|-------------|-------------|-------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Demographic | | | | | | | | | | |
| Population | | | | | 36 000 ¹ |
| Females aged 5 - 14 | | | | | 8 000 | 8 000 | 6 000 | 6 000 | 6 000 | 6 000 |
| Males aged 5 - 14 | | | | | 8 000 | 8 000 | 6 000 | 6 000 | 6 000 | 6 000 |
| Females aged 15 - 34 | | | | | 5 000 | 5 000 | 5 000 | 5 000 | 5 000 | 5 000 |
| Males aged 15 - 34 | | | | | 5 000 ² |
| Unemployment | | | | | 14 000 | 14 000 | 14 000 | 14 000 | 14 000 | 14 000 |
| Monthly Household Income (no. of households) | 1,12 | | | | | | | | | |
| None | | | | | | | | | | |
| R1 - R1 600 | | | | | | | | | | |
| R1 601 - R3 200 | | | | | | | | | | |
| R3 201 - R8 400 | | | | | | | | | | |
| R8 401 - R12 800 | | | | | | | | | | |
| R12 801 - R25 600 | | | | | | | | | | |
| R25 601 - R51 200 | | | | | | | | | | |
| R52 201 - R102 400 | | | | | | | | | | |
| R102 401 - R204 800 | | | | | | | | | | |
| R205 801 - R49 600 | | | | | | | | | | |
| R49 601 - R819 200 | | | | | | | | | | |
| Poverty profiles (no. of households) | | | | | | | | | | |
| < R2 000 per household per month | 13 | | | | | | | | | |
| Insert Description | 2 | | | | | | | | | |
| Household demographics (no.) | | | | | | | | | | |
| Number of people in municipal area: | | | | | 7 | 7 | 7 | 7 | 7 | 7 |
| Number of poor people in municipal area | | | | | 6 | 6 | 6 | 6 | 6 | 6 |
| Number of households in municipal area | | | | | 2 | 2 | 2 | 2 | 2 | 2 |
| Number of poor households in municipal area | | | | | 2 | 2 | 2 | 2 | 2 | 2 |
| (Definition of poor household R1 per month) | | | | | 3 800 | 3 800 | 3 800 | 3 800 | 3 800 | 3 800 |
| Housing statistics | | | | | | | | | | |
| Formal | | | | | | | | | | |
| Informal ³ | | | | | | | | | | |
| Total number of households ⁴ | 1,845 | | | | 1,845 | 1,845 | 1,845 | 1,845 | 1,845 | 1,845 |
| Dwellings provided by municipality | | | | | | | | | | |
| Dwellings provided by provinces | | | | | | | | | | |
| Dwellings provided by private sector | | | | | | | | | | |
| Total new housing dwellings ⁵ | | | | | | | | | | |
| Economic | | | | | | | | | | |
| Inflation/inflation outlook (CPIX) | | | | | 6.0% | 6.0% | 6.0% | 6.0% | 6.0% | 6.0% |
| Interest rate - borrowing | | | | | 11.5% | 11.5% | 11.5% | 11.5% | 11.5% | 11.5% |
| Interest rate - investment | | | | | 7.5% | 7.5% | 7.5% | 7.5% | 7.5% | 7.5% |
| Remuneration Increases | | | | | 8.3% | 8.3% | 8.3% | 8.3% | 8.3% | 8.3% |
| Consumption growth (electricity) | | | | | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Consumption growth (water) | | | | | -10.0% | -10.0% | -10.0% | -10.0% | -10.0% | -10.0% |
| Collection rates | | | | | | | | | | |
| Property tax/service charges | | | | | | | | | | |
| Rental of facilities & equipment | | | | | | | | | | |
| Interest - external investments | | | | | | | | | | |
| Interest - debtors | | | | | | | | | | |
| Revenue from agency services | | | | | | | | | | |

References

1. Monthly household income threshold. Should include all sources of income.
2. Show the poverty analysis the municipality uses to determine its indigent policy and the provision of services
3. Include total of all housing units within the municipality
4. Number of subsidised dwellings to be constructed by the municipality under agency agreement with province
5. Provide estimate based on budget approval information. Include any non-subsidised dwellings constructed by the municipality
6. Insert actual or estimated % increases assumed as a basis for budget calculations

NC073 Emthanjeni - Supporting Table SB6 Adjustments Budget - funding measurement - 28/02/2014

| Description R thousands | Ref | MFMA section | 2010/11 | 2011/12 | 2012/13 | Medium Term Revenue and Expenditure Framework | | | | |
|---|-----|--------------|-----------------|-----------------|-----------------|---|----------------|-----------------|------------------------|------------------------|
| | | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Prior Adjusted | Adjusted Budget | Budget Year +1 2014/15 | Budget Year +2 2015/16 |
| Cash/cash equivalents at the year end - R'000 | 1 | 18(1)b | 5 134 | 9 219 | (8 456) | 9 452 | - | (2 389) | 20 079 | 18 212 |
| Cash + investments at the yr end less applications - R'000 | 2 | 18(1)b | 32 218 | 28 627 | 26 679 | 17 334 | - | (3 598) | 21 | 1 441 |
| Cash year end/monthly employee/supplier payments | 3 | 18(1)b | 0 | 0 | (0) | 0 | - | (0) | 0 | 0 |
| Surplus/(Deficit) excluding depreciation offsets: R'000 | 4 | 18(1) | (24 280) | (56 870) | 16 658 | 45 144 | - | 18 876 | 38 004 | 17 847 |
| Service charge rev % change - macro CPIX target exclusive | 5 | 18(1)a,(2) | 0.018454 | 9.8% | -6.0% | 0.0% | 0.0% | 0.0% | 4.8% | 0.7% |
| Cash receipts % of Ratepayer & Other revenue | 6 | 18(1)a,(2) | 0.0% | 0.0% | 0.0% | 86.8% | 0.0% | 0.0% | -1.4% | 0.0% |
| Debt Impairment expense as a % of total billable revenue | 7 | 18(1)a,(2) | 2.2% | 18.6% | 8.9% | 7.3% | 0.0% | 7.6% | 7.3% | 7.4% |
| Capital payments % of capital expenditure | 8 | 18(1)c;19 | 100.0% | 100.0% | 105.9% | 90.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Borrowing receipts % of capital expenditure (excl. transfers) | 9 | 18(1)c | 88.7% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Grants % of Govt. legislated/gazetted allocations | 10 | 18(1)a | | | | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Current consumer debtors % change - incr(decr) | 11 | 18(1)a | 212.7% | -2.2% | 0.0% | -13.0% | | | -10.6% | 51.9% |
| Long term receivables % change - incr(decr) | 12 | 18(1)a | -30.7% | -96.1% | 0.0% | 0.0% | | | 0.0% | 0.0% |
| R&M % of Property Plant & Equipment | 13 | 20(1)(vi) | 0.9% | 0.8% | 1.5% | 1.4% | 0.0% | 1.4% | 1.3% | 1.4% |
| Asset renewal % of capital budget | 14 | 20(1)(vi) | 33.8% | 44.0% | 0.0% | 11.3% | 0.0% | 26.7% | 16.2% | 27.4% |

References

1. Positive cash balances indicative of minimum compliance - subject to 2
2. Deduct applications (defined) from cash balances
3. Indicative of sufficient liquidity to meet average monthly operating payments
4. Indicative of funded operational requirements
5. Indicative of adherence to macro-economic targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
6. Realistic average cash collection forecasts as % of annual billed revenue
7. Realistic average increase in doubtful debt provision
8. Indicative of planned capital expenditure level & cash payment timing
9. Indicative of compliance with borrowing 'only' for the capital budget - should not exceed 100% unless refinancing
10. Substantiation of National/Province allocations included in budget
11. Indicative of realistic current arrear debtor collection targets (prior to 2003/04 revenue not available for high cap municipalities and later for other capacity classifications)
12. Indicative of realistic long term arrear debtor collection targets (prior to 2003/04 revenue not available for high cap municipalities and later for other capacity classifications)
13. Indicative of a credible allowance for repairs & maintenance of assets
14. Indicative of a credible allowance for asset renewal (requires analysis of asset renewal projects as % of total capital projects - detailed capital plan)

NC073 Emthanjeni - Supporting Table SB7 Adjustments Budget - transfers and grant receipts - 28/02/2014

| Description | Ref | Budget Year 2013/14 | | | | | | | Budget Year +1 2014/15 | Budget Year +2 2015/16 |
|---|------|---------------------|-------------------|-----------------------|-----------------------|-------------------|----------------|--------------------|---------------------------|---------------------------|
| | | Original Budget | Prior Adjusted | Multi-year capital | Nat. or Prov. Govt | Other Adjusts. | Total Adjusts. | Adjusted Budget | Adjusted Budget | Adjusted Budget |
| R thousands | | A | 7 A1 | 8 B | 9 C | 10 D | 11 E | 12 F | | |
| RECEIPTS: | 1, 2 | | | | | | | | | |
| Operating Transfers and Grants | | | | | | | | | | |
| National Government: | | | | | | | | | | |
| Local Government Equitable Share | | 38 260 | — | — | — | — | — | 38 260 | 37 860 | 38 349 |
| Finance Management | 3 | 34 820 | — | — | — | — | — | 34 820 | 35 326 | 35 732 |
| Municipal Systems Improvement | | 1 550 | — | — | — | — | — | 1 550 | 1 600 | 1 650 |
| EPWP Incentive | | 890 | — | — | — | — | — | 890 | 934 | 967 |
| | | 1 000 | — | — | — | — | — | 1 000 | — | — |
| Other transfers and grants [insert description] | | | | | | | | | | |
| Provincial Government: | | | | | | | | | | |
| Health subsidy | | 2 235 | — | — | — | — | — | 2 235 | 1 793 | 1 848 |
| Sport and Recreation | 4 | 1 056 | — | — | — | — | — | 1 056 | 1 114 | 1 169 |
| Housing | | 679 | — | — | — | — | — | 679 | 679 | 679 |
| | | 500 | — | — | — | — | — | 500 | — | — |
| Other transfers and grants [insert description] | 5 | | | | | | | | | |
| District Municipality: | | | | | | | | | | |
| [insert description] | | | | | | | | | | |
| Other grant providers: | | | | | | | | | | |
| [insert description] | | | | | | | | | | |
| Total Operating Transfers and Grants | 6 | 40 495 | — | — | — | — | — | 40 495 | 39 653 | 40 197 |
| Capital Transfers and Grants | | | | | | | | | | |
| National Government: | | | | | | | | | | |
| Municipal Infrastructure Grant (MIG) | | 36 382 | — | — | (20 000) | — | (20 000) | 16 382 | 29 248 | 12 145 |
| Regional Bulk Infrastructure | | 15 324 | — | — | — | — | — | 15 324 | 12 608 | 12 145 |
| Water Conservation and Water Demand Management | | 20 000 | — | — | (20 000) | — | (20 000) | — | 13 640 | — |
| | | 1 058 | — | — | — | — | — | 1 058 | — | — |
| Other capital transfers/grants [insert desc] | | | | | | | | | | |
| Provincial Government: | | | | | | | | | | |
| [insert description] | | | | | | | | | | |
| District Municipality: | | | | | | | | | | |
| [insert description] | | | | | | | | | | |
| Other grant providers: | | | | | | | | | | |
| [insert description] | | | | | | | | | | |
| Total Capital Transfers and Grants | 6 | 36 382 | — | — | (20 000) | — | (20 000) | 16 382 | 29 248 | 12 145 |
| TOTAL RECEIPTS OF TRANSFERS & GRANTS | | 76 877 | — | — | (20 000) | — | (20 000) | 56 877 | 68 901 | 52 342 |

References

1. Each grant is listed by name as gazetted together with the name of the transferring department or municipality, donor or other organisation
2. Amounts actually RECEIVED; not revenue earned (the objective is to confirm grants allocated)
3. Replacement of RSC levies
4. Housing subsidies for housing where ownership transferred to organisations or persons outside the control of the municipality
5. Motor vehicle licensing refunds to be included under 'agency' services (Not shown here as Receipts)
6. Total Grant Receipts original budget must reconcile to budget supporting table A18
7. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
8. Increases of funds approved under section 31 MFMA
9. Adjustments to funding allocations from National or Provincial Government
10. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); error correction (section 28(2)(f)); functional shifts and any adjustments made under delegation by the AO since the budget was approved
11. E = B + C + D
12. Adjusted Budget F = (A or A1/2 etc) + E

NC073 Emthanjeni - Supporting Table SB8 Adjustments Budget - expenditure on transfers and grant programme - 28/02/2014

| Description | Ref | Budget Year 2013/14 | | | | | | | Budget Year +1 2014/15 | Budget Year +2 2015/16 |
|---|-----|---------------------|----------------|-----------------------|-----------------------|----------------|-----------------|--------------------|---------------------------|---------------------------|
| | | Original Budget | Prior Adjusted | Multi-year capital | Nat. or Prov. Govt | Other Adjusts. | Total Adjusts. | Adjusted Budget | Adjusted Budget | Adjusted Budget |
| R thousands | | A | 2 A1 | 3 B | 4 C | 5 D | 6 E | 7 F | | |
| EXPENDITURE ON TRANSFERS AND GRANT PROGRAM: | 1 | | | | | | | | | |
| Operating expenditure of Transfers and Grants | | | | | | | | | | |
| National Government: | | 38 260 | — | — | — | — | — | 38 260 | 37 860 | 16 103 |
| Local Government Equitable Share | | 34 820 | | | | | | 34 820 | 35 326 | 13 486 |
| Finance Management | | 1 550 | | | | | | 1 550 | 1 600 | 1 650 |
| Municipal Systems Improvement | | 890 | | | | | | 890 | 934 | 967 |
| EPWP Incentive | | 1 000 | | | | | | 1 000 | — | — |
| Other transfers and grants [insert description] | | | | | | | | — | — | — |
| Provincial Government: | | 2 235 | — | — | — | — | — | 2 235 | 1 793 | 1 846 |
| Health subsidy | | 1 056 | | | | | | 1 056 | 1 114 | 1 168 |
| Sport and Recreation | | 679 | | | | | | 679 | 679 | 679 |
| Housing | | 500 | | | | | | 500 | — | — |
| Other transfers and grants [insert description] | | | | | | | | — | — | — |
| District Municipality: | | — | — | — | — | — | — | — | — | — |
| [insert description] | | | | | | | | — | — | — |
| Other grant providers: | | — | — | — | — | — | — | — | — | — |
| [insert description] | | | | | | | | — | — | — |
| Total operating expenditure of Transfers and Grants: | | 40 495 | — | — | — | — | — | 40 495 | 39 653 | 17 957 |
| Capital expenditure of Transfers and Grants | | | | | | | | | | |
| National Government: | | 36 382 | — | — | (20 000) | — | (20 000) | 16 382 | 30 306 | 12 142 |
| Municipal Infrastructure Grant (MIG) | | 15 324 | | | | | | 15 324 | 12 608 | 12 142 |
| Regional Bulk Infrastructure | | 20 000 | | | (20 000) | | (20 000) | — | 16 640 | — |
| Water Conservation and Water Demand Management | | 1 058 | | | | | | 1 058 | 1 058 | — |
| Other capital transfers/grants [insert desc] | | | | | | | | — | — | — |
| Provincial Government: | | — | — | — | — | — | — | — | — | — |
| [insert description] | | | | | | | | — | — | — |
| District Municipality: | | — | — | — | — | — | — | — | — | — |
| [insert description] | | | | | | | | — | — | — |
| Other grant providers: | | — | — | — | — | — | — | — | — | — |
| [insert description] | | | | | | | | — | — | — |
| Total capital expenditure of Transfers and Grants | | 36 382 | — | — | (20 000) | — | (20 000) | 16 382 | 30 306 | 12 142 |
| Total capital expenditure of Transfers and Grants | | 76 877 | — | — | (20 000) | — | (20 000) | 56 877 | 69 959 | 30 097 |

References

- Transfers/Grant expenditure must be separately listed for each allocation received
- Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
- Increases of funds approved under section 31 MFMA
- Adjustments to funding allocations from National or Provincial Government
- Adjusts = 'Other' Adjustments proposed to be approved; error correction (section 28(2)(f)); functional shifts and any adjustments made under delegation by the AO since the budget was approved or since a previously 'approved' Adjustments Budget in the
- $E = B + C + D$
- Adjusted Budget F = (A or A1/2 etc) + E

NC073 Emthanjeni - Supporting Table SB9 Adjustments Budget - reconciliation of transfers, grant receipts, and unspent funds - 28/02/2014

| Description | Ref | Budget Year 2013/14 | | | | | | | Budget Year +1 2014/15 | Budget Year +2 2015/16 |
|---|-----|---------------------|----------------|-----------------------|-----------------------|----------------|-----------------|--------------------|---------------------------|---------------------------|
| | | Original Budget | Prior Adjusted | Multi-year capital | Nat. or Prov. Govt | Other Adjusts. | Total Adjusts. | Adjusted Budget | Adjusted Budget | Adjusted Budget |
| | | A | 2 A1 | 3 B | 4 C | 5 D | 6 E | 7 F | | |
| R thousands | | | | | | | | | | |
| <u>Operating transfers and grants:</u> | | | | | | | | | | |
| National Government: | | | | | | | | | | |
| Balance unspent at beginning of the year | | | | | | | | | | |
| Current year receipts | | 40 495 | | | | | | | 40 495 | 39 653 |
| Conditions met - transferred to revenue | | 40 495 | - | - | - | - | - | 40 495 | 39 653 | 40 197 |
| Conditions still to be met - transferred to liabilities | | | | | | | | | | |
| Provincial Government: | | | | | | | | | | |
| Balance unspent at beginning of the year | | | | | | | | | | |
| Current year receipts | | | | | | | | | | |
| Conditions met - transferred to revenue | | | - | - | - | - | - | | | |
| Conditions still to be met - transferred to liabilities | | | | | | | | | | |
| District Municipality: | | | | | | | | | | |
| Balance unspent at beginning of the year | | | | | | | | | | |
| Current year receipts | | | | | | | | | | |
| Conditions met - transferred to revenue | | | - | - | - | - | - | | | |
| Conditions still to be met - transferred to liabilities | | | | | | | | | | |
| Other grant providers: | | | | | | | | | | |
| Balance unspent at beginning of the year | | | | | | | | | | |
| Current year receipts | | | | | | | | | | |
| Conditions met - transferred to revenue | | | - | - | - | - | - | | | |
| Conditions still to be met - transferred to liabilities | | | | | | | | | | |
| Total operating transfers and grants revenue | | 40 495 | - | - | - | - | - | 40 495 | 39 653 | 40 197 |
| Total operating transfers and grants - CTBM | 2 | - | - | - | - | - | - | - | - | - |
| <u>Capital transfers and grants:</u> | | | | | | | | | | |
| National Government: | | | | | | | | | | |
| Balance unspent at beginning of the year | | | | | | | | | | |
| Current year receipts | | 36 382 | | | (20 000) | | (20 000) | 16 382 | 30 306 | 12 145 |
| Conditions met - transferred to revenue | | 36 382 | - | - | (20 000) | - | (20 000) | 16 382 | 30 306 | 12 145 |
| Conditions still to be met - transferred to liabilities | | | | | | | | | | |
| Provincial Government: | | | | | | | | | | |
| Balance unspent at beginning of the year | | | | | | | | | | |
| Current year receipts | | | | | | | | | | |
| Conditions met - transferred to revenue | | | - | - | - | - | - | | | |
| Conditions still to be met - transferred to liabilities | | | | | | | | | | |
| District Municipality: | | | | | | | | | | |
| Balance unspent at beginning of the year | | | | | | | | | | |
| Current year receipts | | | | | | | | | | |
| Conditions met - transferred to revenue | | | - | - | - | - | - | | | |
| Conditions still to be met - transferred to liabilities | | | | | | | | | | |
| Other grant providers: | | | | | | | | | | |
| Balance unspent at beginning of the year | | | | | | | | | | |
| Current year receipts | | | | | | | | | | |
| Conditions met - transferred to revenue | | | - | - | - | - | - | | | |
| Conditions still to be met - transferred to liabilities | | | | | | | | | | |
| Total capital transfers and grants revenue | | 36 382 | - | - | (20 000) | - | (20 000) | 16 382 | 30 306 | 12 145 |
| Total capital transfers and grants - CTBM | | - | - | - | - | - | - | - | - | - |
| TOTAL TRANSFERS AND GRANTS REVENUE | | 76 877 | - | - | (20 000) | - | (20 000) | 56 877 | 69 959 | 52 342 |
| TOTAL TRANSFERS AND GRANTS - CTBM | | - | - | - | - | - | - | - | - | - |

References

1. Total capital grants revenue budget must reconcile to budget tables A4 and A5; total operating grants revenue must reconcile to budget table A4
2. CTBM = conditions to be met
3. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
4. Increases of funds approved under section 31 MFMA
5. Adjustments to funding allocations from National or Provincial Government
5. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b); projected savings (section 28(2)(d)); error correction (sec)
6. E = B + C + D
7. Adjusted Budget F = (A or A1/2 etc) + E

NC073 Emthanjeni - Supporting Table SB10 Adjustments Budget - transfers and grants made by the municipality - 28/02/2014

NC073 Emthonjeni - Supporting Table SB11 Adjustments Budget - councillor and staff benefits - 2013/2014

| Summary of remuneration | Ref | Budget Year 2013/14 | | | | | | | | | | % change |
|---|---------------|---------------------|----------------|---------------|--------------------|------------|--------------------|----------------|----------------|-----------------|--------------|----------|
| | | Original Budget | Prior Adjusted | Accrued Funds | Multi-year capital | Unforeseen | Nat. or Prov. Govt | Other Adjusts. | Total Adjusts. | Adjusted Budget | | |
| R thousands | A | B | C | D | E | F | G | H | I | J | | |
| Councillors (Political Office Bearers plus Other) | | | | | | | | | | | | |
| Basic Salaries and Wages | 2 783 | - | | | | | | 49 | 49 | 2 832 | 1.8% | #DIV/0! |
| Pension and UIF Contributions | - | - | | | | | | 54 | 54 | 54 | - | #DIV/0! |
| Medical Aid Contributions | - | - | | | | | | 17 | 17 | 17 | - | #DIV/0! |
| Motor Vehicle Allowance | 952 | - | | | | | | 62 | 62 | 964 | 67% | |
| Cellphone Allowance | 293 | - | | | | | | 54 | 54 | 257 | | |
| Housing Allowances | - | - | | | | | | - | - | - | | |
| Other benefits and allowances | - | - | | | | | | 23 | 23 | 23 | | |
| Sub Total - Councillors | 3 915 | - | (9) | - | - | - | - | 260 | 260 | 4 178 | 6.6% | 0 |
| Senior Managers of the Municipality | | | | | | | | | | | | |
| Basic Salaries and Wages | 3 081 | - | | | | | | 158 | 158 | 3 199 | 5.2% | |
| Pension and UIF Contributions | 554 | - | | | | | | 150 | 150 | 564 | 29.6% | |
| Medical Aid Contributions | 95 | - | | | | | | 16 | 16 | 82 | 23.7% | |
| Overtime | - | - | | | | | | - | - | - | | |
| Performance Bonus | - | - | | | | | | - | - | - | | |
| Motor Vehicle Allowance | 703 | - | | | | | | 82 | 82 | 785 | 11.7% | |
| Cellphone Allowance | 69 | - | | | | | | 55 | 55 | 115 | 62.1% | |
| Housing Allowances | - | - | | | | | | - | - | - | | |
| Other benefits and allowances | 362 | - | | | | | | 30 | 30 | 422 | | |
| Payments in lieu of leave | - | - | | | | | | - | - | - | | |
| Long service awards | - | - | | | | | | - | - | - | | |
| Post-retirement benefit obligations | - | - | | | | | | - | - | - | | |
| Sub Total - Senior Managers of Municipality | 5 176 | - | (9) | - | - | - | - | 401 | 401 | 5 267 | 10.3% | 0 |
| Other Municipal Staff | | | | | | | | | | | | |
| Basic Salaries and Wages | 4 143 | - | | | | | | 307 | 307 | 40 450 | 0.8% | |
| Pension and UIF Contributions | 7 306 | - | | | | | | 60 | 60 | 7 369 | 0.9% | |
| Medical Aid Contributions | 2 622 | - | | | | | | 50 | 50 | 2 672 | 1.9% | |
| Overtime | 3 463 | - | | | | | | (26) | (26) | 775 | -44.7% | |
| Performance Bonus | - | - | | | | | | - | - | - | | |
| Motor Vehicle Allowance | 867 | - | | | | | | - | - | 891 | 0.0% | |
| Cellphone Allowance | 495 | - | | | | | | - | - | 165 | 0.0% | |
| Housing Allowances | 863 | - | | | | | | (47) | (47) | 415 | | |
| Other benefits and allowances | 3 262 | - | | | | | | (358) | (358) | 994 | | |
| Payments in lieu of leave | - | - | | | | | | - | - | - | | |
| Long service awards | - | - | | | | | | - | - | 195 | 0.0% | |
| Post-retirement benefit obligations | - | - | | | | | | - | - | - | | |
| Sub Total - Other Municipal Staff | 54 852 | - | - | - | - | - | - | (1 015) | (1 015) | 53 837 | -1.9% | 0 |
| % Increase | | | | | | | | | | | | |
| Total Parent Municipality | 69 535 | - | - | - | - | - | - | (263) | (263) | 63 272 | -6.4% | |
| Board Members of Entities | | | | | | | | | | | | |
| Basic Salaries and Wages | - | - | | | | | | - | - | - | | |
| Pension and UIF Contributions | - | - | | | | | | - | - | - | | |
| Medical Aid Contributions | - | - | | | | | | - | - | - | | |
| Overtime | - | - | | | | | | - | - | - | | |
| Performance Bonus | - | - | | | | | | - | - | - | | |
| Motor Vehicle Allowance | - | - | | | | | | - | - | - | | |
| Cellphone Allowance | - | - | | | | | | - | - | - | | |
| Housing Allowances | - | - | | | | | | - | - | - | | |
| Other benefits and allowances | - | - | | | | | | - | - | - | | |
| Payments in lieu of leave | - | - | | | | | | - | - | - | | |
| Long service awards | - | - | | | | | | - | - | - | | |
| Post-retirement benefit obligations | - | - | | | | | | - | - | - | | |
| Sub Total - Board Members of Entities | - | - | - | - | - | - | - | - | - | - | - | - |
| % Increase | | | | | | | | | | | | |
| Senior Managers of Entities | | | | | | | | | | | | |
| Basic Salaries and Wages | - | - | | | | | | - | - | - | | |
| Pension and UIF Contributions | - | - | | | | | | - | - | - | | |
| Medical Aid Contributions | - | - | | | | | | - | - | - | | |
| Overtime | - | - | | | | | | - | - | - | | |
| Performance Bonus | - | - | | | | | | - | - | - | | |
| Motor Vehicle Allowance | - | - | | | | | | - | - | - | | |
| Cellphone Allowance | - | - | | | | | | - | - | - | | |
| Housing Allowances | - | - | | | | | | - | - | - | | |
| Other benefits and allowances | - | - | | | | | | - | - | - | | |
| Payments in lieu of leave | - | - | | | | | | - | - | - | | |
| Long service awards | - | - | | | | | | - | - | - | | |
| Post-retirement benefit obligations | - | - | | | | | | - | - | - | | |
| Sub Total - Senior Managers of Entities | - | - | - | - | - | - | - | - | - | - | - | - |
| % Increase | | | | | | | | | | | | |
| Other Staff of Entities | | | | | | | | | | | | |
| Basic Salaries and Wages | - | - | | | | | | - | - | - | | |
| Pension and UIF Contributions | - | - | | | | | | - | - | - | | |
| Medical Aid Contributions | - | - | | | | | | - | - | - | | |
| Overtime | - | - | | | | | | - | - | - | | |
| Performance Bonus | - | - | | | | | | - | - | - | | |
| Motor Vehicle Allowance | - | - | | | | | | - | - | - | | |
| Cellphone Allowance | - | - | | | | | | - | - | - | | |
| Housing Allowances | - | - | | | | | | - | - | - | | |
| Other benefits and allowances | - | - | | | | | | - | - | - | | |
| Payments in lieu of leave | - | - | | | | | | - | - | - | | |
| Long service awards | - | - | | | | | | - | - | - | | |
| Post-retirement benefit obligations | - | - | | | | | | - | - | - | | |
| Sub Total - Other Staff of Entities | - | - | - | - | - | - | - | - | - | - | - | - |
| % Increase | | | | | | | | | | | | |
| Total Municipal Entities | - | - | - | - | - | - | - | - | - | - | - | - |
| COUNCILLOR ALLOWANCES, EMPLOYEE REMUNERATION & ENTITY REMUNERATION | | | | | | | | | | | | |
| % increase | | | | | | | | | | | | |
| TOTAL MANAGERS AND STAFF | 59 617 | - | - | - | - | - | - | (524) | (524) | 58 093 | -0.5% | |

References:

1. Include 'Loans and advances' where applicable if any reportable amounts only until phased compliance with s104 of MFMA achieved
2. If benefits in kind are provided (e.g. provision of living quarters) the full market value must be shown as the cost to the municipality
3. s57 of the Systems Act
4. Must agree to the sub-total appearing on Table C1 (Employee costs)
5. Include pension payments and employer contributions to medical aid
6. Increases of funds approved under section 31 MFMA
7. Adjustments approved in accordance with section 28 MFMA
8. Adjustments caused by changes in funding allocations from National or Provincial Government
9. Additional cash-backed accumulated fund/retirement funds (section 19(1)(b) and section 28(2)(c) MFMA) identified after Original Budget approved and after annual financial statements audited (note: only where underpending could not reasonably be have for)
10. Adjusts = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (see
11. G = B + C + D + E + F
12. Adjusted Budget H = (A or A1/2 etc) + G

NC073 Emthanjeni - Supporting Table SB12 Adjustments Budget - monthly revenue and expenditure (municipal vote) - 28/02/2014

References

- Sumrall, D. (1997). *Initial market recognition with hybrid of table A2 and modified hindcast statement table C2*.

NC073 Eritreanji - Supporting Table SB13 Adjustments Budget - monthly revenue and expenditure (standard classification) - 28/02/2014

| Budget Year 2013/14 | | | | | | | | | | | Medium Term Revenue and Expenditure Framework | | | | | | | | | | |
|--|--|-----|---------------|----------------|----------------|----------------|---------------|----------------|----------------|----------------|---|----------------|----------------|----------------|---------------------|---------------------|---------------------|--------------|---------------|--------|--------|
| Description - Standard classification | | Ref | July | August | Sept | October | November | December | January | February | March | April | May | June | Budget Year 2013/14 | Budget Year 2014/15 | Budget Year 2015/16 | | | | |
| Revenue - Standard | | | Outcome | Outcome | Outcome | Outcome | Outcome | Outcome | Outcome | Outcome | Outcome | Outcome | Outcome | Outcome | Adjusted Budget | Adjusted Budget | Adjusted Budget | | | | |
| R thousands | | | | | | | | | | | | | | | | | | | | | |
| Revenue - Standard | | | | | | | | | | | | | | | | | | | | | |
| Governance and administration | | | 17 762 | 2 544 | 1 678 | (457) | 6 400 | 1 032 | 1 259 | 2 140 | 4 257 | 2 041 | 1 940 | 905 | 42 501 | 44 353 | 46 061 | | | | |
| Executive and council | | | 938 | 1 951 | 2 281 | 206 | 5 688 | 587 | 989 | 1 162 | 2 137 | 4 206 | 2 037 | 1 937 | 3 306 | 3 719 | 3 768 | | | | |
| Budget and treasury office | | | 16 201 | 1 589 | 1 394 | 214 | (665) | 4 4 | 1 4 | 3 | 3 | 4 | 3 | 3 | 39 154 | 40 589 | 42 244 | | | | |
| Corporate services | | | 4 | 3 | 2 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 45 | 45 | 48 | | | | |
| Community and public safety | | | 501 | 324 | 121 | 161 | 925 | 114 | 465 | 764 | 1 514 | 564 | 663 | 1 814 | 7 931 | 10 793 | 11 388 | | | | |
| Community and social services | | | 59 | 66 | 65 | 47 | 396 | 39 | 82 | 33 | 153 | 33 | 33 | 65 | 114 | 1137 | 1162 | | | | |
| Sport and recreation | | | 2 | 4 | 3 | 21 | 28 | 28 | 33 | 33 | 33 | 33 | 33 | 33 | - | (28) | 91 | 96 | | | |
| Public safety | | | 430 | 280 | 91 | 91 | 254 | 45 | 346 | 728 | 1 228 | 500 | 548 | 636 | 5 127 | 8 389 | 8 903 | 8 903 | | | |
| Housing | | | 2 | 2 | 2 | 2 | 252 | 2 | 2 | 2 | 132 | 31 | 51 | 36 | 520 | 21 | 23 | - | | | |
| Health | | | - | - | - | - | - | - | - | - | - | - | - | 1 056 | 1 114 | 1 189 | - | | | | |
| Economic and environmental services | | | 606 | 409 | 2 | 8 | (4) | 303 | 1 | 2 034 | 4 972 | 1 477 | 2 956 | 2 967 | 15 432 | 14 344 | 14 471 | - | | | |
| Planning and development | | | 519 | 400 | 51 | 6 | 111 | 301 | 1 | 1 947 | 4 647 | 1 052 | 2 947 | 2 925 | 14 734 | 14 204 | 13 687 | - | | | |
| Road transport | | | 87 | 87 | 2 | 2 | 2 | 2 | 1 | 1 | 1 | 1 | 1 | 1 | 9 | 41 | 98 | 740 | 784 | | |
| Environmental protection | | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | | |
| Trading services | | | 15 249 | 8 982 | 8 100 | 13 231 | 7620 | 8 332 | 7 285 | 8 332 | 7 285 | 8 664 | 7 736 | 23 406 | 128 308 | 154 441 | 148 713 | - | | | |
| Electricity | | | 6 733 | 5 202 | 5 320 | 4 | 4 653 | 5 288 | 4 579 | 4 625 | 4 625 | 3 444 | 3 890 | 4 407 | 3 267 | 17 768 | 68 924 | 75 714 | | | |
| Water | | | 1 377 | 1 884 | 1 884 | 1 665 | 2 578 | 2 578 | 1 916 | 2 056 | 2 056 | 2 686 | 2 686 | 2 678 | 3 449 | 26 673 | 44 890 | 28 673 | | | |
| Waste water management | | | 3 816 | 1 122 | 1 131 | 1 127 | 1 127 | 1 132 | 1 137 | 1 137 | 1 137 | 2 966 | 1 137 | 1 137 | 1 276 | 21 264 | 22 184 | 22 184 | | | |
| Waste management | | | 2 332 | 652 | 657 | 656 | 2 027 | 651 | 654 | 654 | 654 | 1 725 | 654 | 654 | 914 | 12 289 | 12 772 | 13 318 | | | |
| Other | | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | | |
| Total Revenue - Standard | | | 34 116 | 11 630 | 10 783 | 7 813 | 20 552 | 9 070 | 10 058 | 12 224 | 22 081 | 12 445 | 13 295 | 30 092 | 194 172 | 224 730 | 217 633 | - | | | |
| Expenditure - Standard | | | 2 745 | 2 673 | 3 276 | 2 505 | 3 123 | 3 712 | 2 104 | 2 792 | 3 381 | 3 901 | 4 381 | 5 020 | 39 614 | 43 819 | 46 686 | - | | | |
| Governance and administration | | | 1 174 | 763 | 705 | 740 | 955 | 939 | 358 | 966 | 914 | 1 087 | 990 | 2 034 | 12 307 | 13 142 | 13 916 | - | | | |
| Executive and council | | | 998 | 922 | 922 | 912 | 996 | 912 | 1 619 | 1 619 | 1 619 | 1 142 | 1 628 | 2 029 | 2 590 | 16 974 | 17 370 | 18 448 | | | |
| Budget and treasury office | | | 875 | 986 | 986 | 986 | 771 | 889 | 1 153 | 889 | 889 | 896 | 896 | 896 | 801 | 608 | 10 333 | 13 407 | 14 323 | | |
| Corporate services | | | 1 142 | 1 533 | 1 237 | 1 603 | 1 282 | 1 384 | 1 282 | 1 384 | 1 384 | 2 439 | 2 439 | 2 402 | 2 665 | 3 328 | 23 774 | 26 382 | - | | |
| Community and public safety | | | 354 | 476 | 439 | 439 | 394 | 394 | 397 | 423 | 423 | 2 080 | 2 080 | 2 080 | 1 057 | 1 257 | 1 854 | 10 220 | 8 822 | | |
| Community and social services | | | 198 | 371 | 257 | 282 | 282 | 282 | 284 | 356 | 356 | 371 | 371 | 371 | 204 | 400 | 372 | 3 564 | 3 803 | | |
| Sport and recreation | | | 455 | 614 | 614 | 604 | 454 | 614 | 416 | 856 | 856 | 814 | 814 | 814 | 793 | 793 | 838 | 9 883 | 10 470 | | |
| Public safety | | | 136 | 132 | 132 | 132 | 152 | 170 | 128 | 141 | 303 | 303 | 303 | 303 | 141 | 170 | 231 | 2 056 | 2 601 | 2 770 | |
| Housing | | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 299 | 222 | 238 | | |
| Health | | | 1 066 | 1 892 | 1 869 | 1 345 | 2 139 | 2 139 | 2 104 | 2 792 | 3 381 | 1 875 | 2 043 | 2 812 | 23 859 | 23 784 | 25 339 | - | | | |
| Economic and environmental services | | | 5 826 | 6 722 | 722 | 721 | 866 | 773 | 707 | 707 | 905 | 914 | 914 | 914 | 941 | 1 115 | 9 846 | 9 546 | 10 017 | | |
| Planning and development | | | 553 | 1 170 | 932 | 943 | 843 | 843 | 562 | 1 389 | 1 389 | 1 325 | 1 325 | 1 325 | 983 | 1 701 | 1 728 | 13 980 | 14 314 | 15 422 | |
| Road transport | | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| Environmental protection | | | 7 826 | 8 473 | 7 287 | 5 177 | 5 374 | 5 750 | 6 073 | 7 353 | 6 910 | 6 168 | 21 489 | 94 128 | 100 754 | 107 921 | - | - | - | | |
| Trading services | | | 5 849 | 6 356 | 4 912 | 3 497 | 3 312 | 3 312 | 3 312 | 3 312 | 3 312 | 3 312 | 3 312 | 3 312 | 3 197 | 3 243 | 3 243 | 12 477 | 62 727 | 67 423 | |
| Electricity | | | 505 | 444 | 444 | 750 | 507 | 507 | 507 | 507 | 507 | 567 | 567 | 567 | 567 | 908 | 1 550 | 1 550 | 11 162 | 11 162 | 12 211 |
| Water | | | 578 | 609 | 609 | 670 | 327 | 327 | 376 | 595 | 595 | 949 | 949 | 949 | 949 | 1 070 | 3 429 | 3 429 | 12 024 | 12 286 | 13 095 |
| Waste water management | | | 895 | 802 | 802 | 974 | 812 | 812 | 857 | 857 | 857 | 974 | 974 | 974 | 974 | 1 050 | 994 | 994 | 3 342 | 13 727 | 15 193 |
| Waste management | | | 130 | 98 | 98 | 120 | 175 | 175 | 197 | 197 | 197 | 276 | 276 | 276 | 276 | 280 | 286 | 286 | 232 | 2 198 | 2 459 |
| Other | | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Total Expenditure - Standard | | | 12 910 | 14 670 | 13 604 | 11 210 | 11 496 | 11 857 | 11 415 | 15 808 | 16 254 | 15 378 | 16 122 | 32 910 | 133 605 | 195 629 | 208 886 | - | - | - | |
| Surplus/(Deficit) 1. | | | 21 208 | (3 040) | (2 810) | (3 457) | 9 056 | (2 768) | (1 337) | (2 932) | (2 328) | (2 818) | (2 818) | (2 818) | 10 477 | 29 101 | 8 747 | - | - | - | |

References

1. Surplus/(Deficit) must reconcile with budget table A3 and monthly budget statement table C3

NIC073 Emthanjeni - Supporting Table SB14 Adjustments Budget - monthly revenue and expenditure - 28/02/2014

| Description | Ref | Budget Year 2013/14 | | | | | | | | | | | | Medium Term Revenues and Expenditure Framework | | |
|---|--------|---------------------|---------|---------|---------|----------|----------|---------|----------|---------|----------|---------|---------|--|------------------------|------------------------|
| | | July | August | Sept. | October | November | December | January | February | March | April | May | June | Budget Year 2013/14 | Budget Year +1 2014/15 | Budget Year +2 2015/16 |
| R thousands | | | | | | | | | | | | | | | | |
| Revenue By Source | | | | | | | | | | | | | | | | |
| Property rates | 11 168 | 1 484 | 1 371 | (1 021) | 1 000 | 887 | 999 | 1 098 | 1 007 | 981 | 1 192 | 1 211 | 21 373 | 22 665 | 24 015 | |
| Property rates - penalties & collection charges | 3 631 | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — |
| Service charges - electricity revenue | 1 356 | 3 815 | 3 244 | 3 077 | 3 092 | 3 243 | 3 699 | 4 398 | 4 987 | 5 450 | 6 046 | 48 362 | 56 463 | 60 734 | | |
| Service charges - water revenue | 1 110 | 1 863 | 1 641 | 1 663 | 1 242 | 1 095 | 1 242 | 2 399 | 2 209 | 2 100 | 2 003 | 22 465 | 24 053 | 25 497 | | |
| Service charges - sanitation revenue | 647 | 650 | 651 | 652 | 645 | 648 | 634 | 1 046 | 1 046 | 1 046 | 1 046 | 13 047 | 13 330 | 14 659 | | |
| Service charges - refuse | 33 | 35 | 38 | 33 | 33 | 33 | 33 | — | — | — | — | (88) | 7712 | 8 174 | 8 665 | |
| Service charges - other | 56 | 61 | 58 | 69 | 68 | 57 | 79 | 41 | — | — | — | 147 | 154 | 163 | | |
| Rental of facilities and equipment | 22 | 23 | 13 | 92 | 33 | 19 | 6 | 39 | 460 | 39 | 35 | 46 | 529 | 561 | 595 | |
| Interest earned - external investments | 52 | 47 | 57 | 61 | 99 | 55 | 62 | 13 | 13 | 13 | 13 | 44 | 733 | 809 | 857 | |
| Interest earned - outstanding debtors | 390 | 226 | 12 | — | — | — | — | — | — | — | — | — | 255 | 740 | 741 | |
| Dividends received | 42 | 41 | 50 | 35 | 36 | 34 | 36 | 34 | 35 | 35 | 35 | — | — | — | — | |
| Fines | 13 047 | 1 362 | — | — | — | — | — | — | — | — | — | — | — | — | — | — |
| Licences and permits | 1 578 | 1 524 | — | — | 253 | 11 282 | 353 | 150 | 300 | 8 705 | — | — | — | — | — | — |
| Agency services | 64 | 4 | 232 | 141 | 1431 | 1 319 | 1 513 | 1 465 | 1 965 | 1 821 | 1 691 | 1 851 | 1 626 | 19 537 | 17 917 | 19 401 |
| Transfers recognised - operational | 33 663 | 11 630 | 10 793 | 7 813 | 20 552 | 9 070 | 10 058 | 12 224 | 22 081 | 12 445 | 13 295 | 17 665 | 181 290 | 194 424 | 205 488 | |
| Other revenue | | | | | | | | | | | | | | | | |
| Gains on disposal of PPE | | | | | | | | | | | | | | | | |
| Total Revenue | | | | | | | | | | | | | | | | |
| Expenditure By Type | | | | | | | | | | | | | | | | |
| Employee related costs | 4 572 | 4 522 | 4 713 | 4 689 | 4 832 | 4 965 | 4 763 | 4 892 | 5 306 | 5 892 | 6 012 | 61 039 | 62 572 | 66 630 | | |
| Remuneration of councillors | 309 | 308 | 309 | 307 | 307 | 307 | 307 | 307 | 367 | 367 | 367 | 344 | 4 154 | 4 172 | 4 443 | |
| Debt impairment | — | — | — | — | — | — | — | — | — | — | — | 8 627 | 8 627 | 9 145 | | |
| Depreciation & asset impairment | 48 | 48 | 229 | 44 | 43 | — | — | — | — | — | — | 8 469 | 8 469 | 8 987 | 9 876 | |
| Finance charges | 5 266 | 5 689 | 4 135 | 2 828 | 2 828 | 2 715 | 2 887 | 2 957 | 3 056 | 3 186 | 3 400 | 1 030 | 636 | 9706 | | |
| Built purchases | 163 | 415 | 638 | 528 | 561 | 500 | 359 | 1 088 | 907 | 1 008 | 956 | 863 | 8 209 | 8 530 | 9 200 | |
| Other materials | 599 | 528 | 272 | 477 | 59 | 757 | 353 | 628 | 862 | 801 | 328 | (364) | 5 300 | 7 366 | 7 808 | |
| Contracted services | 738 | 1 119 | 1 082 | 558 | 751 | 1 171 | 831 | 2 470 | 1 740 | 1 082 | 1 770 | 1 658 | 14 930 | 13 163 | 13 949 | |
| Grants and subsidies | 1 213 | 2 041 | 2 047 | 2 038 | 2 094 | 1 441 | 1 636 | 3 299 | 3 908 | 2 945 | 3 299 | 4 167 | 29 931 | 33 506 | 35 607 | |
| Other expenditure | | | | | | | | | | | | | | | | |
| Loss on disposal of PPE | | | | | | | | | | | | | | | | |
| Total Expenditure | 12 910 | 14 670 | 13 604 | 11 270 | 11 496 | 11 857 | 11 415 | 15 808 | 16 254 | 15 378 | 16 122 | 32 910 | 183 695 | 195 629 | 208 886 | |
| Surplus/(Deficit) | 20 753 | (3 040) | (2 810) | (3 457) | 9 056 | (2 788) | (1 357) | (3 585) | 5 827 | (2 932) | (15 245) | (2 409) | (1 247) | (3 389) | | |
| Transfers recognised - capital | | | | | | | | | | | | | | | | |
| Contributions | | | | | | | | | | | | | | | | |
| Contributed assets | | | | | | | | | | | | | | | | |
| Surplus/(Deficit) after capital transfers & contributions | 21 208 | (3 040) | (2 810) | (3 457) | 9 056 | (2 788) | (1 357) | (3 585) | 5 827 | (2 932) | (2 828) | (2 828) | 10 477 | 29 101 | 8 747 | |
| References | | | | | | | | | | | | | | | | |

1. Surplus / Deficit must reconcile with budget table A4 and monthly budget statement table C4

NC073 Emthanjeni - Supporting Table SB15 Adjustments Budget - monthly cash flow - 28/02/2014

| Medium Term Revenue and Expenditure Framework | | | | | | | | | | | | Budget Year 2013/14 | | | | | |
|--|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|-----------------|-----------------|---------------------|------------------------|------------------------|-----------------|----------------|-------|
| | | | | | | | | | | | | Budget Year 2013/14 | Budget Year +1 2014/15 | Budget Year +2 2015/16 | | | |
| Monthly cash flows | | | | | | | | | | | | | | | | | |
| Ref | July | August | Sept. | October | November | December | January | February | March | April | May | June | Budget Year 2013/14 | Adjusted Budget | Adjusted Budget | | |
| R thousands | Outcome | Adjusted Budget | Adjusted Budget | Adjusted Budget | Budget Year 2013/14 | Adjusted Budget | Adjusted Budget | | |
| Cash Receipts By Source | | | | | | | | | | | | | | | | | |
| 1 | 112 911 | 1 484 | 1 371 | 2 377 | 1 000 | 887 | 999 | 1 387 | 1 371 | 1 977 | 1 000 | 2 028 | 17 099 | 18 124 | 19 122 | | |
| Property rates | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| Property rates - penalties & collection charges | 3 226 | 3 651 | 3 815 | 4 710 | 3 077 | 3 092 | 3 243 | 4 010 | 3 577 | 3 192 | 5 192 | 7 424 | - | - | - | | |
| Service charges - electricity revenue | 4 356 | 1 663 | 1 111 | 1 118 | 1 663 | 1 663 | 1 242 | 1 895 | 2 095 | 1 695 | 1 027 | 905 | 47 311 | 50 817 | 54 661 | | |
| Service charges - water revenue | 389 | 111 | 111 | 111 | 111 | 111 | 111 | 111 | 111 | 111 | 111 | 111 | 18 721 | 19 243 | 20 397 | | |
| Service charges - sanitation revenue | 216 | 648 | 651 | 651 | 651 | 651 | 651 | 651 | 651 | 651 | 651 | 651 | 9 765 | 10 372 | 10 995 | | |
| Service charges - refuse | 33 | 35 | 38 | 33 | 33 | 33 | 33 | 33 | 33 | 33 | 33 | 33 | 296 | 5 784 | 6 131 | 6 499 | |
| Service charges - other | 56 | 61 | 58 | 68 | 68 | 57 | 79 | 57 | 57 | 57 | 57 | 57 | (88) | 147 | 154 | 163 | |
| Rental of facilities and equipment | 22 | 23 | 13 | 92 | 92 | 3 | 19 | 19 | 19 | 19 | 19 | 19 | 61 | 61 | 61 | 61 | |
| Interest earned - external investments | - | - | - | - | - | - | - | - | - | - | - | - | 317 | 317 | 317 | 317 | |
| Interest earned - outstanding debtors | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Dividends received | - | - | - | - | - | - | - | - | - | - | - | - | 1 | 1 | 1 | 1 | |
| Fines | 390 | 229 | 42 | 41 | 50 | 25 | 36 | 34 | 36 | 36 | 36 | 36 | 1 224 | 1 224 | 1 224 | 1 224 | |
| Licences and permits | 141 | 42 | 41 | 41 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 250 | - | - | - | |
| Agency services | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Transfer receipts - operational | 2 840 | - | - | - | - | - | - | - | - | - | - | - | 4 300 | 8 652 | - | - | |
| Other revenue | 1 726 | 1 576 | 1 324 | 1 431 | 1 196 | 1 196 | 1 196 | 1 196 | 1 196 | 1 196 | 1 196 | 1 196 | 1 050 | 1 032 | 1 059 | 1 059 | |
| Total Cash Receipts by Source | 20 253 | 13 057 | 10 504 | 11 384 | 20 387 | 8 962 | 9 841 | 16 575 | 19 120 | 10 388 | 10 577 | 14 033 | 164 961 | 165 723 | 176 330 | | |
| Other Cash Flows by Source | | | | | | | | | | | | | | | | | |
| Transfers receipts - capital | 3 824 | - | - | - | - | - | - | - | - | - | - | - | 9 558 | - | - | - | |
| Contributions & Contributed assets | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Proceeds on disposal of PPE | 61 | 4 | 238 | 141 | 141 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | (435) | 12 | 60 | 70 | |
| Short term loans | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Borrowing long term/refinancing | 10 | 10 | 19 | 6 | 6 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | - | - | - | - | |
| Increases in consumer deposits | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Decrease (increase) in non-current debtors | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Decrease (increase) other non-current receivables | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Decrease (increase) in non-current investments | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Total Cash Receipts by Source | 24 150 | 13 071 | 10 755 | 11 511 | 23 396 | 8 867 | 9 834 | 16 375 | 28 578 | 10 388 | 10 577 | 13 664 | 181 467 | 196 252 | 188 693 | | |
| Cash Payments by Type | | | | | | | | | | | | | | | | | |
| Employee related costs | 4 572 | 4 522 | 4 713 | 4 689 | 4 222 | 4 965 | 4 763 | 4 659 | 4 613 | 5 543 | 5 263 | 5 263 | 58 759 | 62 572 | 64 630 | 64 630 | |
| Remuneration of controllers | 309 | 309 | 309 | 307 | 307 | 307 | 307 | 494 | 315 | 315 | 315 | 315 | 821 | 821 | 821 | 821 | |
| Collection costs | - | - | - | - | - | - | - | 82 | 82 | 82 | 82 | 82 | 820 | 820 | 820 | 820 | |
| Interest paid | 46 | 48 | 229 | 44 | 43 | 43 | 43 | 2 245 | 2 245 | 2 245 | 2 245 | 2 245 | (2 224) | 933 | 933 | 933 | |
| Bulk purchases - Electricity | 5 186 | 5 611 | 410 | 2 735 | 2 770 | 2 618 | 151 | 3 721 | 3 721 | 4 401 | 5 724 | 6 041 | 43 086 | 46 532 | 48 256 | 48 256 | |
| Bulk purchases - Water & Sewer | 83 | 78 | 105 | 94 | 68 | 97 | 259 | 88 | 65 | 56 | 49 | 49 | 33 | 41 074 | 1 019 | 1 080 | |
| Other materials | 163 | 415 | 638 | 529 | 581 | 500 | 353 | 960 | 896 | 1 838 | 581 | 525 | 8 178 | 8 530 | 8 200 | 8 200 | |
| Contracted services | 529 | 528 | 272 | 477 | 59 | 757 | 1067 | 1 067 | 1 167 | 757 | 757 | 757 | 477 | 7 026 | 7 366 | 7 808 | |
| Grants and subsidies paid - other municipalities | 1 193 | 1 049 | 1 052 | 1 034 | 1 347 | 1 171 | 857 | 1 060 | 1 260 | 560 | 560 | 560 | 860 | 13 573 | 14 388 | 15 039 | |
| Grants and subsidies paid - other | 2 213 | 2 283 | 2 047 | 1 638 | 2 094 | 1 441 | 1 636 | 1 636 | 1 636 | 1 636 | 1 636 | 1 636 | 1 560 | 860 | 860 | 860 | |
| General expenses | 13 355 | 14 742 | 9 984 | 11 806 | 12 691 | 11 857 | 11 341 | 12 890 | 12 557 | 14 898 | 15 239 | 15 958 | 147 131 | 149 089 | 153 930 | 153 930 | |
| Cash Payments by Type | | | | | | | | | | | | | | | | | |
| Other Cash Flows/Payments by Type | | | | | | | | | | | | | | | | | |
| Capital assets | 244 | 441 | 407 | 124 | 124 | 124 | 124 | 63 | 771 | 10 710 | 2 504 | 7 694 | 39 634 | 35 591 | 35 622 | 35 622 | |
| Repayment of borrowing | 145 | 146 | 150 | 148 | 151 | 151 | 151 | 303 | 148 | 250 | 148 | 239 | 209 | 2 538 | 2 741 | 2 946 | 2 946 |
| Other Cash Flows/Payments | | | | | | | | | | | | | | | | | |
| Total Cash Payments by Type | 10 427 | 11 861 | (86) | 10 543 | (56) | 10 841 | 12 079 | 12 654 | 11 070 | 22 810 | 20 978 | 25 553 | 17 982 | 18 861 | 187 421 | 192 500 | |
| NET INCREASE/(DECREASE) IN CASH HELD | 10 427 | 11 861 | (86) | 10 543 | (56) | 10 841 | 12 079 | 12 654 | 11 070 | 22 810 | 20 978 | 25 553 | (15 169) | (7 405) | (7 837) | 8 831 | |
| Cash/cash equivalents at the month/year beginning: | 18 456 | 1 971 | 109 | 23 | (545) | 9 998 | 6 886 | 5 012 | (1 222) | 6 478 | (1 222) | 6 478 | (8 692) | (16 997) | (16 293) | (7 462) | |
| Cash/cash equivalents at the month/year end: | 19 71 | 109 | 23 | (545) | 9 998 | 6 886 | 5 012 | (1 222) | 6 478 | (1 222) | 6 478 | (8 692) | (16 997) | (16 293) | (7 462) | | |

NC073 Emthanjeni - Supporting Table SB16 Adjustments Budget - monthly capital expenditure (municipal vote) - 28/02/2014

| Description - Municipal Vote | | Ref | Budget Year 2013/14 | | | | | | | | | | | | Medium Term Revenue and Expenditure Framework | | | | |
|--|---------|---------|---------------------|---------|---------|---------|----------|----------|---------|----------|---------|---------|---------|---------|---|------------------------|------------------------|--------|--------|
| | | | July | August | Sept. | October | November | December | January | February | March | April | May | June | Budget Year 2013/14 | Budget Year +1 2014/15 | Budget Year +2 2015/16 | | |
| R thousands | Outcome | Outcome | Outcome | Outcome | Outcome | Outcome | Outcome | Outcome | Outcome | Outcome | Outcome | Outcome | Outcome | Outcome | Adjusted Budget | Adjusted Budget | Adjusted Budget | | |
| Multi-year expenditure appropriation | 1 | | | | | | | | | | | | | | | | | | |
| Vote 1 - EXECUTIVE AND COUNCIL | | | | | | | | | | | | | | | | | | | |
| Vote 2 - FINANCE AND ADMINISTRATION | | | | | | | | | | | | | | | | | | | |
| Vote 3 - PLANNING AND DEVELOPMENT | | | | | | | | | | | | | | | | | | | |
| Vote 4 - HEALTH | | | | | | | | | | | | | | | | | | | |
| Vote 5 - COMMUNITY AND SOCIAL SERVICES | | | | | | | | | | | | | | | | | | | |
| Vote 6 - PUBLIC SAFETY | | | | | | | | | | | | | | | | | | | |
| Vote 7 - SPORT AND RECREATION | | | | | | | | | | | | | | | | | | | |
| Vote 8 - ROAD TRANSPORT | | | | | | | | | | | | | | | | | | | |
| Vote 9 - OTHER | | | | | | | | | | | | | | | | | | | |
| Vote 10 - HOUSING SERVICES | | | | | | | | | | | | | | | | | | | |
| Vote 11 - WASTE MANAGEMENT | | | | | | | | | | | | | | | | | | | |
| Vote 12 - WATER MANAGEMENT | | | | | | | | | | | | | | | | | | | |
| Vote 13 - ELECTRICITY | | | | | | | | | | | | | | | | | | | |
| Vote 14 - WATER | | | | | | | | | | | | | | | | | | | |
| Vote 15 - [NAME OF VOTE 15] | | | | | | | | | | | | | | | | | | | |
| Capital Multi-year expenditure sub-total | 3 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Single year expenditure appropriation | | | | | | | | | | | | | | | | | | | |
| Vote 1 - EXECUTIVE AND COUNCIL | | 30 | 41 | 41 | 41 | 41 | 41 | 41 | 41 | 31 | 38 | 39 | 17 | 498 | 234 | 248 | | | |
| Vote 2 - FINANCE AND ADMINISTRATION | | 24 | 55 | 41 | 23 | 41 | 6 | 6 | 6 | 6 | 649 | 518 | 404 | 237 | 1959 | 2 076 | 2 201 | | |
| Vote 3 - PLANNING AND DEVELOPMENT | | 243 | 548 | 572 | 185 | 169 | 2806 | 806 | 2720 | 2720 | 2 020 | 1 320 | 1 320 | 1 320 | 11 844 | 12 629 | 12 629 | | |
| Vote 4 - HEALTH | | 455 | 455 | 455 | 455 | 455 | 455 | 455 | 455 | 455 | 455 | 455 | 455 | 455 | 455 | 455 | 455 | | |
| Vote 5 - COMMUNITY AND SOCIAL SERVICES | | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | | |
| Vote 6 - PUBLIC SAFETY | | 12 | 12 | 12 | 12 | 12 | 12 | 12 | 12 | 12 | 12 | 12 | 12 | 12 | 12 | 12 | 12 | | |
| Vote 7 - SPORT AND RECREATION | | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | | |
| Vote 8 - ROAD TRANSPORT | | 30 | 46 | 46 | 46 | 46 | 46 | 46 | 46 | 20 | 755 | 1 006 | 402 | 353 | 246 | 3219 | 3 601 | 3 603 | |
| Vote 9 - OTHER | | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | | |
| Vote 10 - HOUSING SERVICES | | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | | |
| Vote 11 - WASTE MANAGEMENT | | 302 | 302 | 302 | 302 | 302 | 302 | 302 | 302 | 13 | 20 | 20 | 14 | 14 | 14 | 14 | 14 | | |
| Vote 12 - WATER MANAGEMENT | | 105 | 105 | 105 | 105 | 105 | 105 | 105 | 105 | 105 | 105 | 105 | 105 | 105 | 105 | 105 | 105 | | |
| Vote 13 - ELECTRICITY | | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | | |
| Vote 14 - WATER | | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | | |
| Vote 15 - [NAME OF VOTE 15] | | 669 | 286 | 1 035 | 661 | 1 141 | 221 | 63 | 1 141 | 221 | 63 | 4 020 | 2 947 | 4 281 | 3 275 | 2 193 | 20 833 | 63 947 | 20 821 |
| Total Capital Expenditure | 2 | 669 | 286 | 1 035 | 661 | 1 141 | 221 | 63 | 4 020 | 2 947 | 63 | 3 275 | 4 281 | 3 275 | 2 193 | 20 833 | 80 760 | 20 821 | |

References

1. Table should be completed as either Multi-Year expenditure appropriation or Budget Year and Forward Year estimates

2. Total Capital Expenditure must reconcile to budget table A5 and monthly budget statement table C5

NCC073 Emthanjeni - Supporting Table SB17 Adjustments Budget - monthly capital expenditure (standard classification) - 28/02/2014

References

1. Table should be completed as either Multi-Year expenditure appropriation or Budget Year and Forward Year references

NC073 Emthanjeni - Supporting Table SB18a Adjustments Budget - capital expenditure on new assets by asset class - 28/02/2014

| Description R thousands | Ref | Budget Year 2013/14 | | | | | | | | | | Budget Year +1 2014/15 | | Budget Year +2 2015/16 | |
|---|-----|---------------------|-------------------|-----------------|-----------------------|---------------------|-----------------------|----------------|----------------|--------------------|--------------------|---------------------------|--|---------------------------|--|
| | | Original Budget | Prior Adjusted | Accum. Funds | Multi-year capital | Unfore. Unavail. | Nat. or Prov. Govt | Other Adjusts. | Total Adjusts. | Adjusted Budget | Adjusted Budget | Adjusted Budget | | | |
| | | A | A1 | B | C | D | E | F | G | H | | | | | |
| Capital expenditure on new assets by Asset Class/Sub-class | | | | | | | | | | | | | | | |
| Infrastructure | | 23 728 | - | - | - | - | (20 000) | (300) | (20 300) | 3 428 | 19 543 | 2 760 | | | |
| Infrastructure - Road transport | | 2 670 | - | - | - | - | - | (300) | (300) | 2 370 | 2 730 | 2 760 | | | |
| Roads, Pavements & Bridges | | 2 670 | - | - | - | - | - | (300) | (300) | 2 370 | 2 730 | 2 760 | | | |
| Storm water | | - | - | - | - | - | - | - | - | - | - | - | | | |
| Infrastructure - Electricity | | - | - | - | - | - | - | - | - | - | - | - | | | |
| Generation | | - | - | - | - | - | - | - | - | - | - | - | | | |
| Transmission & Distribution | | - | - | - | - | - | - | - | - | - | - | - | | | |
| Street Lighting | | - | - | - | - | - | - | - | - | - | - | - | | | |
| Infrastructure - Water | | 21 058 | - | - | - | - | (20 000) | - | (20 000) | 1 058 | 16 813 | - | | | |
| Dams & Reservoirs | | - | - | - | - | - | - | - | - | - | - | - | | | |
| Water purification | | - | - | - | - | - | - | - | - | - | - | - | | | |
| Reticulation | | 21 058 | - | - | - | - | (20 000) | - | (20 000) | 1 058 | 16 813 | - | | | |
| Infrastructure - Sanitation | | - | - | - | - | - | - | - | - | - | - | - | | | |
| Reticulation | | - | - | - | - | - | - | - | - | - | - | - | | | |
| Sewerage purification | | - | - | - | - | - | - | - | - | - | - | - | | | |
| Infrastructure - Other | | - | - | - | - | - | - | - | - | - | - | - | | | |
| Refuse | | - | - | - | - | - | - | - | - | - | - | - | | | |
| Transportation | 2 | - | - | - | - | - | - | - | - | - | - | - | | | |
| Gas | | - | - | - | - | - | - | - | - | - | - | - | | | |
| Other | 3 | - | - | - | - | - | - | - | - | - | - | - | | | |
| Community | | 15 324 | - | - | - | - | (3 500) | - | (3 500) | 11 824 | 12 608 | 12 145 | | | |
| Parks & gardens | | - | - | - | - | - | - | - | - | - | - | - | | | |
| Sports Fields & stadia | | - | - | - | - | - | - | - | - | - | - | - | | | |
| Swimming pools | | - | - | - | - | - | - | - | - | - | - | - | | | |
| Community halls | | - | - | - | - | - | - | - | - | - | - | - | | | |
| Libraries | | - | - | - | - | - | - | - | - | - | - | - | | | |
| Recreational facilities | | - | - | - | - | - | - | - | - | - | - | - | | | |
| Fire, safety & emergency | | - | - | - | - | - | - | - | - | - | - | - | | | |
| Security and policing | | - | - | - | - | - | - | - | - | - | - | - | | | |
| Buses | | - | - | - | - | - | - | - | - | - | - | - | | | |
| Clinics | | - | - | - | - | - | - | - | - | - | - | - | | | |
| Museums & Art Galleries | | - | - | - | - | - | - | - | - | - | - | - | | | |
| Cemeteries | | - | - | - | - | - | - | - | - | - | - | - | | | |
| Social rental housing | | - | - | - | - | - | - | - | - | - | - | - | | | |
| Other | | - | - | - | - | - | - | - | - | - | - | - | | | |
| Heritage assets | | - | - | - | - | - | - | - | - | - | - | - | | | |
| Buildings | | - | - | - | - | - | - | - | - | - | - | - | | | |
| Other | | - | - | - | - | - | - | - | - | - | - | - | | | |
| Investment properties | | - | - | - | - | - | - | - | - | - | - | - | | | |
| Housing development | | - | - | - | - | - | - | - | - | - | - | - | | | |
| Other | | - | - | - | - | - | - | - | - | - | - | - | | | |
| Other assets | | - | - | - | - | - | - | - | - | - | - | - | | | |
| General vehicles | | - | - | - | - | - | - | - | - | - | - | - | | | |
| Specialised vehicles | 18 | - | - | - | - | - | - | - | - | - | - | - | | | |
| Plant & equipment | | - | - | - | - | - | - | - | - | - | - | - | | | |
| Computers - hardware/equipment | | - | - | - | - | - | - | - | - | - | - | - | | | |
| Furniture and other office equipment | | - | - | - | - | - | - | - | - | - | - | - | | | |
| Abattoirs | | - | - | - | - | - | - | - | - | - | - | - | | | |
| Markets | | - | - | - | - | - | - | - | - | - | - | - | | | |
| Civic Land and Buildings | | - | - | - | - | - | - | - | - | - | - | - | | | |
| Other Buildings | | - | - | - | - | - | - | - | - | - | - | - | | | |
| Other Land | | - | - | - | - | - | - | - | - | - | - | - | | | |
| Surplus Assets - (Investment or inventory) | | - | - | - | - | - | - | - | - | - | - | - | | | |
| Other | | - | - | - | - | - | - | - | - | - | - | - | | | |
| Agricultural assets | | - | - | - | - | - | - | - | - | - | - | - | | | |
| Land sub-class | | - | - | - | - | - | - | - | - | - | - | - | | | |
| Biological assets | | - | - | - | - | - | - | - | - | - | - | - | | | |
| Intangibles | | - | - | - | - | - | - | - | - | - | - | - | | | |
| Computers - software & programming | | - | - | - | - | - | - | - | - | - | - | - | | | |
| Other (Intangible) | | - | - | - | - | - | - | - | - | - | - | - | | | |
| Total Capital Expenditure on new assets to be adjusted | 1 | 39 052 | - | - | - | - | (23 500) | (300) | (23 800) | 15 252 | 32 151 | 14 905 | | | |
| Specialised vehicles | 18 | - | - | - | - | - | - | - | - | - | - | - | | | |
| Refuse | | - | - | - | - | - | - | - | - | - | - | - | | | |
| Fire | | - | - | - | - | - | - | - | - | - | - | - | | | |
| Conservancy | | - | - | - | - | - | - | - | - | - | - | - | | | |
| Ambulances | | - | - | - | - | - | - | - | - | - | - | - | | | |

- References
1. Total Capital Expenditure on new assets (SB18a) plus Total Capital Expenditure on renewal of existing assets (SB18b) must reconcile to total capital expenditure in Budgeted Capital Expenditure
 2. Airports, Car Parks, Bus Terminals and Taxi Ranks
 3. For example - technology backbones (e.g. fibre optic, WiFi infrastructure) for economic development purposes
 4. Work-in-progress/under construction to be budgeted under the respective item
 5. Infrastructure include land and buildings required by that infrastructure and vehicles/plant & equipment used by the service generated by that infrastructure
 6. Donated/contributed & leased assets to be included within the respective sub-class
 7. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget
 8. Additional cash-backed accumulated funds/annual funds (section 18(1)(b) and section 28(2)(e) MFMA) identified after Original Budget approved and after annual financial statements audited (note: only increases of funds approved under section 31 MFMA)
 9. Increases of funds approved under section 31 MFMA
 10. Adjustments approved in accordance with section 29 MFMA
 11. Adjustments to funding allocations from National or Provincial Government
 12. Adjusts = "Other" Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(e))
 13. G = A + C + D + E + F + G
 14. Adjusted Budget H = (A or A1/2 etc) + G

NC073 Emthanjeni - Supporting Table S318b Adjustments Budget - capital expenditure on renewal of existing assets by asset class - 28/02/2014

| Description | Ref. | Budget Year 2013/14 | | | | | | | | | | Budget Year +1 2014/15 | | Budget Year +2 2015/16 | |
|---|-------|---------------------|----------------|--------------|--------------------|-----------------|--------------------|----------------|----------------|-----------------|-----------------|------------------------|-------|------------------------|--|
| | | Original Budget | Prior Adjusted | Accum. Funds | Multi-year capital | Unfin. Unavail. | Nat. or Prov. Govt | Other Adjusts. | Total Adjusts. | Adjusted Budget | Adjusted Budget | Adjusted Budget | | | |
| R thousands | | A | A1 | B | C | D | E | F | G | H | I | J | K | | |
| Capital expenditure on renewal of existing assets by Asset Class/Sub-class | | | | | | | | | | | | | | | |
| Infrastructure | 1888 | - | - | - | - | - | - | - | 302 | 302 | 1 700 | 1 437 | 1 482 | | |
| Infrastructure - Road Transport | 800 | - | - | - | - | - | - | - | - | - | 820 | 840 | 860 | | |
| Roads, Pavements & Bridges | 520 | - | - | - | - | - | - | - | - | - | 820 | 840 | 860 | | |
| Storm water | 280 | - | - | - | - | - | - | - | - | - | - | - | - | | |
| Infrastructure - Electricity | 500 | - | - | - | - | - | - | - | - | - | 505 | 520 | 540 | | |
| Generation | 200 | - | - | - | - | - | - | - | - | - | 200 | 210 | 210 | | |
| Transmission & Distribution | 300 | - | - | - | - | - | - | - | - | - | 305 | 320 | 340 | | |
| Street Lighting | 50 | - | - | - | - | - | - | - | - | - | - | - | - | | |
| Infrastructure - Water | 18 | - | - | - | - | - | - | - | - | - | 18 | 19 | 20 | | |
| Dams & Reservoirs | 10 | - | - | - | - | - | - | - | - | - | 10 | 11 | 12 | | |
| Water purification | 8 | - | - | - | - | - | - | - | - | - | 8 | 9 | 10 | | |
| Reticulation | 2 | - | - | - | - | - | - | - | - | - | 2 | 3 | 4 | | |
| Infrastructure - Sanitation | 10 | - | - | - | - | - | - | - | - | - | 10 | 11 | 12 | | |
| Reticulation | 8 | - | - | - | - | - | - | - | - | - | 8 | 9 | 10 | | |
| Sewerage purification | 2 | - | - | - | - | - | - | - | - | - | 2 | 3 | 4 | | |
| Infrastructure - Other | 55 | - | - | - | - | - | - | - | 302 | 302 | 357 | 360 | 362 | | |
| Refuse | 55 | - | - | - | - | - | - | - | 302 | 302 | 357 | 360 | 362 | | |
| Transportation | 2 | - | - | - | - | - | - | - | - | - | - | - | - | | |
| Gas | 1 | - | - | - | - | - | - | - | - | - | - | - | - | | |
| Other | 3 | - | - | - | - | - | - | - | - | - | - | - | - | | |
| Community | 830 | - | - | - | - | - | - | - | - | - | 828 | 853 | 1 010 | | |
| Parks & gardens | 45 | - | - | - | - | - | - | - | - | - | 45 | 51 | 54 | | |
| Sports Fields & stadia | 55 | - | - | - | - | - | - | - | - | - | 53 | 58 | 60 | | |
| Swimming pools | 10 | - | - | - | - | - | - | - | - | - | - | - | - | | |
| Community halls | 600 | - | - | - | - | - | - | - | - | - | 600 | 620 | 640 | | |
| Libraries | 10 | - | - | - | - | - | - | - | - | - | - | - | - | | |
| Recreational facilities | 10 | - | - | - | - | - | - | - | - | - | - | - | - | | |
| Fire, safety & emergency | 10 | - | - | - | - | - | - | - | - | - | - | - | - | | |
| Security and policing | 10 | - | - | - | - | - | - | - | - | - | - | - | - | | |
| Buses | 10 | - | - | - | - | - | - | - | - | - | - | - | - | | |
| Clinics | 10 | - | - | - | - | - | - | - | - | - | - | - | - | | |
| Museums & Art Galleries | 10 | - | - | - | - | - | - | - | - | - | - | - | - | | |
| Cemeteries | 10 | - | - | - | - | - | - | - | - | - | - | - | - | | |
| Social rental housing | 10 | - | - | - | - | - | - | - | - | - | - | - | - | | |
| Other | 10 | - | - | - | - | - | - | - | - | - | - | - | - | | |
| Heritage assets | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| Buildings | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| Other | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| Investment properties | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| Housing development | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| Other | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| Other assets | 2 760 | - | - | - | - | - | - | - | 277 | 277 | 3 037 | 3 838 | 3 124 | | |
| General vehicles | 10 | - | - | - | - | - | - | - | 300 | 300 | - | - | - | | |
| Specialised vehicles | 10 | - | - | - | - | - | - | - | - | - | 306 | 320 | 340 | | |
| Plant & equipment | 2 650 | - | - | - | - | - | - | - | - | - | 421 | 446 | 450 | | |
| Computers - hardware/equipment | 10 | - | - | - | - | - | - | - | - | - | 120 | 129 | 136 | | |
| Furniture and other office equipment | 10 | - | - | - | - | - | - | - | - | - | - | - | - | | |
| Aircraft | 10 | - | - | - | - | - | - | - | - | - | - | - | - | | |
| Machinery | 10 | - | - | - | - | - | - | - | - | - | - | - | - | | |
| Civil Land and Buildings | 10 | - | - | - | - | - | - | - | - | - | - | - | - | | |
| Other Buildings | 10 | - | - | - | - | - | - | - | - | - | - | - | - | | |
| Other Land | 10 | - | - | - | - | - | - | - | - | - | - | - | - | | |
| Surplus Assets - (Investment or Inventory) | 10 | - | - | - | - | - | - | - | - | - | - | - | - | | |
| Other | 1 277 | - | - | - | - | - | - | - | - | - | 1 277 | 1 298 | 1 436 | | |
| Agricultural assets | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| 100 sub-classes | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| Biological assets | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| 100 sub-classes | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| Intangibles | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| Computers - software & programming | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| Other (not sub-classes) | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| Total Capital Expenditure on renewal of existing assets to be adjusted | 4 907 | - | - | - | - | - | - | - | 579 | 579 | 6 228 | 6 616 | | | |
| Specialised vehicles | 18 | - | - | - | - | - | - | - | - | - | - | - | - | | |
| Refuse | 10 | - | - | - | - | - | - | - | - | - | - | - | - | | |
| Fire | 10 | - | - | - | - | - | - | - | - | - | - | - | - | | |
| Conservancy | 10 | - | - | - | - | - | - | - | - | - | - | - | - | | |
| Ambulances | 10 | - | - | - | - | - | - | - | - | - | - | - | - | | |
| Reserves | - | - | - | - | - | - | - | - | - | - | - | - | - | | |

1. Total Capital Expenditure on renewal of existing assets (S318b) plus Total Capital Expenditure on new assets (S318a) must reconcile to total capital expenditure in Budgeted Capital Expenditure

2. Airports, Car Parks, Bus Terminals and Taxi Ranks

3. For example - technology backbones (e.g. fibre optic, WiFi infrastructure) for economic development purposes

4. Work-in-progress/under construction to be budgeted under the respective line

5. Infrastructure includes land and buildings required by that Infrastructure and vehicle/plant & equipment used by the services generated by that Infrastructure

6. Donated/contributed & leased assets to be included within the respective sub-class

7. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.

8. Additional cash/banked accumulated funds/unused funds (section 18(1)(b) and section 28(2)(a) MFMA) identified after Original Budget approved and after annual financial statements audited (note:

9. Increases of funds approved under section 31 MFMA

10. Adjustments approved in accordance with section 29 MFMA

11. Adjustments to funding allocations from National or Provincial Government

12. Adjusts = Other Adjustments proposed to be approved, including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (see

13. G = B + C + D + E + F

14. Adjusted Budget H = (A or A1/E etc) + G

15. Buses used to provide a service to the community

16. Not municipal contributions to the top structure being built using the housing sub-class

17. Statues, art collections, medals etc

18. Ambulances, fire engines, refuse vehicles - but vehicles that would normally be classified as Plant and equipment'. Data to be entered below

NC073 Emthanjeni - Supporting Table SB18c Adjustments Budget - expenditure on repairs and maintenance by asset class - 28/02/2014

| Description | Ref | Budget Year 2013/14 | | | | | | | | | | Budget Year +1 2014/15 | Budget Year +2 2015/16 |
|--|-----|---------------------|----------------|--------------|--------------------|------------------|--------------------|----------------|----------------|-----------------|-----------------|------------------------|------------------------|
| | | Original Budget | Prior Adjusted | Accum. Funds | Multi-year capital | Unfore. Unavail. | Nat. or Prov. Govt | Other Adjusts. | Total Adjusts. | Adjusted Budget | Adjusted Budget | Adjusted Budget | |
| | | A | 7 A1 | 8 B | 9 C | 10 D | 11 E | 12 F | 13 G | 14 H | | | |
| R thousands | | | | | | | | | | | | | |
| Repairs and maintenance expenditure by Asset Class/Sub-class | | | | | | | | | | | | | |
| Infrastructure | | 5 810 | - | - | - | - | - | - | - | 5 810 | 5 829 | 6 259 | |
| Infrastructure - Road transport | | 1 509 | - | - | - | - | - | - | - | 1 509 | 1 577 | 1 677 | |
| Roads, Pavements & Bridges | | 1 509 | - | - | - | - | - | - | - | 1 509 | 1 577 | 1 677 | |
| Storm water | | - | - | - | - | - | - | - | - | - | - | - | |
| Infrastructure - Electricity | | 1 726 | - | - | - | - | - | - | - | 1 726 | 1 623 | 1 944 | |
| Generation | | - | - | - | - | - | - | - | - | - | - | - | |
| Transmission & Reticulation | | 1 726 | - | - | - | - | - | - | - | 1 726 | 1 623 | 1 944 | |
| Street Lighting | | - | - | - | - | - | - | - | - | - | - | - | |
| Infrastructure - Water | | 619 | - | - | - | - | - | - | - | 619 | 656 | 810 | |
| Dams & Reservoirs | | 163 | - | - | - | - | - | - | - | 163 | 170 | 181 | |
| Water purification | | 259 | - | - | - | - | - | - | - | 259 | 270 | 297 | |
| Reticulation | | 257 | - | - | - | - | - | - | - | 257 | 266 | 441 | |
| Infrastructure - Sanitation | | 779 | - | - | - | - | - | - | - | 779 | 614 | 805 | |
| Reticulation | | - | - | - | - | - | - | - | - | - | - | - | |
| Sewage purification | | 779 | - | - | - | - | - | - | - | 779 | 614 | 805 | |
| Infrastructure - Other | | 777 | - | - | - | - | - | - | - | 777 | 812 | 863 | |
| Refuse | | 777 | - | - | - | - | - | - | - | 777 | 812 | 863 | |
| Transportation | 2 | - | - | - | - | - | - | - | - | - | - | - | |
| Gas | | - | - | - | - | - | - | - | - | - | - | - | |
| Other | 3 | - | - | - | - | - | - | - | - | - | - | - | |
| Community | | 1 777 | - | - | - | - | - | - | - | 1 777 | 1 858 | 1 975 | |
| Parks & gardens | | 98 | - | - | - | - | - | - | - | 98 | 38 | 45 | |
| Sports Fields & stadia | | 63 | - | - | - | - | - | - | - | 63 | 65 | 70 | |
| Swimming pools | | 304 | - | - | - | - | - | - | - | 304 | 316 | 338 | |
| Community halls | | 410 | - | - | - | - | - | - | - | 410 | 429 | 466 | |
| Libraries | | 61 | - | - | - | - | - | - | - | 61 | 41 | 46 | |
| Recreational facilities | | - | - | - | - | - | - | - | - | - | - | - | |
| Fire, safety & emergency | | 833 | - | - | - | - | - | - | - | 833 | 671 | 926 | |
| Security and policing | | - | - | - | - | - | - | - | - | - | - | - | |
| Buses | | - | - | - | - | - | - | - | - | - | - | - | |
| Clinics | | - | - | - | - | - | - | - | - | - | - | - | |
| Museums & Art Galleries | | - | - | - | - | - | - | - | - | - | - | - | |
| Cemeteries | | - | - | - | - | - | - | - | - | - | - | - | |
| Social rental housing | | - | - | - | - | - | - | - | - | - | - | - | |
| Other | | - | - | - | - | - | - | - | - | - | - | - | |
| Heritage assets | | - | - | - | - | - | - | - | - | - | - | - | |
| Buildings | | - | - | - | - | - | - | - | - | - | - | - | |
| Other | | - | - | - | - | - | - | - | - | - | - | - | |
| Investment properties | | 172 | - | - | - | - | - | - | - | 172 | 180 | 181 | |
| Housing development | | - | - | - | - | - | - | - | - | - | - | - | |
| Other | | 172 | - | - | - | - | - | - | - | 172 | 180 | 181 | |
| Other assets | | 4 425 | - | - | - | - | - | - | - | 4 425 | 4 424 | 4 468 | |
| General vehicles | | 2 046 | - | - | - | - | - | - | - | 2 046 | 2 138 | 2 273 | |
| Specialised vehicles | 18 | 347 | - | - | - | - | - | - | - | 347 | 383 | 439 | |
| Plant & equipment | | 258 | - | - | - | - | - | - | - | 258 | 238 | 255 | |
| Computers - hardware/equipment | | 351 | - | - | - | - | - | - | - | 351 | 365 | 380 | |
| Furniture and other office equipment | | 484 | - | - | - | - | - | - | - | 484 | 528 | 538 | |
| Abattoirs | | - | - | - | - | - | - | - | - | - | - | - | |
| Markets | | - | - | - | - | - | - | - | - | - | - | - | |
| Civic Land and Buildings | | - | - | - | - | - | - | - | - | - | - | - | |
| Other Buildings | | - | - | - | - | - | - | - | - | - | - | - | |
| Other Land | | - | - | - | - | - | - | - | - | - | - | - | |
| Surplus Assets - (Investment or inventory) | | - | - | - | - | - | - | - | - | - | - | - | |
| Other | | - | - | - | - | - | - | - | - | - | - | - | |
| Agricultural assets | | - | - | - | - | - | - | - | - | - | - | - | |
| Landholdings | | - | - | - | - | - | - | - | - | - | - | - | |
| Biological assets | | - | - | - | - | - | - | - | - | - | - | - | |
| Live animals | | - | - | - | - | - | - | - | - | - | - | - | |
| Intangibles | | 58 | - | - | - | - | - | - | - | 58 | 58 | 62 | |
| Computers - software & programming | | 56 | - | - | - | - | - | - | - | 56 | 58 | 62 | |
| Other intangibles | | 2 | - | - | - | - | - | - | - | 2 | 2 | 2 | |
| Total Repairs and Maintenance Expenditure to be adjusted | 1 | 12 040 | - | - | - | - | - | - | - | 12 040 | 12 808 | 13 455 | |
| Specialised vehicles | 18 | 347 | - | - | - | - | - | - | - | 347 | 383 | 439 | |
| Roads | | 347 | - | - | - | - | - | - | - | 347 | 383 | 439 | |
| Fire | | - | - | - | - | - | - | - | - | - | - | - | |
| Conservancy | | - | - | - | - | - | - | - | - | - | - | - | |
| Ambulances | | - | - | - | - | - | - | - | - | - | - | - | |

1. Total Repairs and Maintenance Expenditure by Asset Category must reconcile to total repairs and maintenance expenditure on Table SB1

2. Airports, Car Parks, Bus Terminals and Tax Ranks

3. For example - technology backbones (e.g. fibre optic, WiFi infrastructure) for economic development purposes

4. Work-in-progress under construction to be budgeted under the respective item

5. Infrastructure includes land and buildings required by that infrastructure and vehicles/plant & equipment used by the service generated by that infrastructure

6. Donated/contributed & leased assets to be included within the respective sub-class

7. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.

8. Additional cash-backed accumulated funds/revenue funds (section 18(7)(b) MFMA) identified after Original Budget approved and after annual financial statements audited (note)

9. Increases of funds approved under section 31 MFMA

10. Adjustments approved in accordance with section 28 MFMA

11. Adjustments to funding allocations from National or Provincial Government

12. Adjusts = "Other Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional/revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (sec

13. G = B + C + D + E + F

14. Adjusted Budget H = (A or A12 etc) + G

15. Buses used to provide a service to the community

16. Not municipal contributions to the 'top structure' being built using the housing subsidies

17. Status, art collections, media etc.

18. Ambulances, fire engines, refuse vehicles - but not vehicles that would normally be classified as 'Plant and equipment'. Detail to be entered below

NC073 Emthanjeni - Supporting Table SB18d Adjustments Budget - depreciation by asset class - 28/02/2014

| Description | Ref | Budget Year 2013/14 | | | | | | | | | | Budget Year +1 2014/15 | | Budget Year +2 2015/16 | |
|--|-----|---------------------|----------------|--------------|--------------------|------------------|--------------------|----------------|----------------|-----------------|-----------------|------------------------|---|------------------------|--|
| | | Original Budget | Prior Adjusted | Accum. Funds | Multi-year capital | Unfore. Unavail. | Nat. or Prov. Govt | Other Adjusts. | Total Adjusts. | Adjusted Budget | Adjusted Budget | Adjusted Budget | | | |
| R thousands | | A | B | C | D | E | F | G | H | I | J | K | L | M | |
| Depreciation by Asset Class/Sub-class | | | | | | | | | | | | | | | |
| Infrastructure | | 4 582 | - | - | - | - | - | - | - | 4 382 | 4 241 | 5 212 | | | |
| Infrastructure - Road transport | | 2 266 | - | - | - | - | - | - | - | 2 266 | 2 254 | 2 577 | | | |
| Roads, Pavements & Bridges | | 2 266 | - | - | - | - | - | - | - | 2 266 | 2 254 | 2 577 | | | |
| Storm water | | - | - | - | - | - | - | - | - | - | - | - | | | |
| Infrastructure - Electricity | | 478 | - | - | - | - | - | - | - | 478 | 466 | 545 | | | |
| Generation | | - | - | - | - | - | - | - | - | - | - | - | | | |
| Transmission & Distribution | | 478 | - | - | - | - | - | - | - | 478 | 505 | 545 | | | |
| Street Lighting | | - | - | - | - | - | - | - | - | - | - | - | | | |
| Infrastructure - Water | | 348 | - | - | - | - | - | - | - | 348 | 1 002 | 1 078 | | | |
| Dams & Reservoirs | | - | - | - | - | - | - | - | - | - | - | - | | | |
| Water purification | | - | - | - | - | - | - | - | - | - | - | - | | | |
| Reclamation | | 348 | - | - | - | - | - | - | - | 348 | 1 002 | 1 078 | | | |
| Infrastructure - Sanitation | | 678 | - | - | - | - | - | - | - | 678 | 716 | 776 | | | |
| Reclamation | | 678 | - | - | - | - | - | - | - | 678 | 716 | 776 | | | |
| Sewerage purification | | - | - | - | - | - | - | - | - | - | - | - | | | |
| Infrastructure - Other | | 212 | - | - | - | - | - | - | - | 212 | 224 | 240 | | | |
| Refuse | | 212 | - | - | - | - | - | - | - | 212 | 224 | 240 | | | |
| Transportation | 2 | - | - | - | - | - | - | - | - | - | - | - | | | |
| Gas | | - | - | - | - | - | - | - | - | - | - | - | | | |
| Other | 3 | - | - | - | - | - | - | - | - | - | - | - | | | |
| Community | | 1 440 | - | - | - | - | - | - | - | 1 440 | 1 622 | 1 634 | | | |
| Parks & gardens | | - | - | - | - | - | - | - | - | - | - | - | | | |
| Sports Fields & stadia | | - | - | - | - | - | - | - | - | - | - | - | | | |
| Swimming pools | | - | - | - | - | - | - | - | - | - | - | - | | | |
| Community halls | | 695 | - | - | - | - | - | - | - | 695 | 644 | 692 | | | |
| Libraries | | 457 | - | - | - | - | - | - | - | 457 | 463 | 516 | | | |
| Recreational facilities | | - | - | - | - | - | - | - | - | - | - | - | | | |
| Fire, safety & emergency | | - | - | - | - | - | - | - | - | - | - | - | | | |
| Security and policing | | - | - | - | - | - | - | - | - | - | - | - | | | |
| Buses | | - | - | - | - | - | - | - | - | - | - | - | | | |
| Clinics | | - | - | - | - | - | - | - | - | - | - | - | | | |
| Museums & Art Galleries | | 125 | - | - | - | - | - | - | - | 125 | 132 | 141 | | | |
| Cemeteries | | 125 | - | - | - | - | - | - | - | 125 | 136 | 145 | | | |
| Social rental housing | | - | - | - | - | - | - | - | - | - | - | - | | | |
| Other | | 125 | - | - | - | - | - | - | - | 125 | 133 | 143 | | | |
| Heritage assets | | 20 | - | - | - | - | - | - | - | 20 | 21 | 23 | | | |
| Buildings | | - | - | - | - | - | - | - | - | - | - | - | | | |
| Other | | 20 | - | - | - | - | - | - | - | 20 | 24 | 25 | | | |
| Investment properties | | - | - | - | - | - | - | - | - | - | - | - | | | |
| Housing development | | - | - | - | - | - | - | - | - | - | - | - | | | |
| Other | | - | - | - | - | - | - | - | - | - | - | - | | | |
| Other assets | | 2 437 | - | - | - | - | - | - | - | 2 437 | 2 603 | 2 837 | | | |
| General vehicles | | 924 | - | - | - | - | - | - | - | 924 | 862 | 874 | | | |
| Specialised vehicles | 18 | 1 757 | - | - | - | - | - | - | - | 1 757 | 1 865 | 2 062 | | | |
| Plant & equipment | | - | - | - | - | - | - | - | - | - | - | - | | | |
| Computers - hardware/equipment | | 917 | - | - | - | - | - | - | - | 917 | 121 | 183 | | | |
| Furniture and other office equipment | | 17 | - | - | - | - | - | - | - | 17 | 15 | 15 | | | |
| Aircraft | | - | - | - | - | - | - | - | - | - | - | - | | | |
| Markets | | - | - | - | - | - | - | - | - | - | - | - | | | |
| Civic Land and Buildings | | 45 | - | - | - | - | - | - | - | 45 | 52 | 58 | | | |
| Other Buildings | | - | - | - | - | - | - | - | - | - | - | - | | | |
| Other Land | | 181 | - | - | - | - | - | - | - | 181 | 195 | 206 | | | |
| Surplus Assets - (Investment or inventory) | | - | - | - | - | - | - | - | - | - | - | - | | | |
| Other | | - | - | - | - | - | - | - | - | - | - | - | | | |
| Agri/farm assets | | - | - | - | - | - | - | - | - | - | - | - | | | |
| For sub-class: | | - | - | - | - | - | - | - | - | - | - | - | | | |
| Biological assets | | - | - | - | - | - | - | - | - | - | - | - | | | |
| Intangibles | | - | - | - | - | - | - | - | - | - | - | - | | | |
| Computers - software & programming | | - | - | - | - | - | - | - | - | - | - | - | | | |
| Other intangibles | | - | - | - | - | - | - | - | - | - | - | - | | | |
| Total Depreciation to be adjusted | 1 | 8 478 | - | - | - | - | - | - | - | 8 478 | 8 867 | 9 706 | | | |
| Specialized vehicles | 18 | 1 757 | - | - | - | - | - | - | - | 1 757 | 1 865 | 2 062 | | | |
| Fire | | 937 | - | - | - | - | - | - | - | 1 757 | 1 865 | 2 062 | | | |
| Ambulances | | - | - | - | - | - | - | - | - | - | - | - | | | |
| References | | | | | | | | | | | | | | | |
| 1. Total Repairs and Maintenance Expenditure by Asset Category must reconcile to total repairs and maintenance expenditure on Table SB1 | | | | | | | | | | | | | | | |
| 2. Airports, Car Parks, Bus Terminals and Taxi Ranks | | | | | | | | | | | | | | | |
| 3. For example - technology backbones (e.g. fibre optic, WiFi infrastructure) for economic development purposes | | | | | | | | | | | | | | | |
| 4. Work-in-progress/under construction to be bridged under the respective item | | | | | | | | | | | | | | | |
| 5. Infrastructure includes land and buildings required by that infrastructure and vehicles/plant & equipment used by the service generated by that infrastructure | | | | | | | | | | | | | | | |
| 6. Donated/contributed & leased assets to be included within the respective sub-class | | | | | | | | | | | | | | | |
| 7. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget. | | | | | | | | | | | | | | | |
| 8. Additional cash-backed accumulated funds/receipt funds (section 18(1)(b) and section 24(2)(e) MFMA) identified after Original Budget approved and after annual financial statements audited (note). | | | | | | | | | | | | | | | |
| 9. Increases of funds approved under section 31 MFMA | | | | | | | | | | | | | | | |
| 10. Adjustments approved in accordance with section 29 MFMA | | | | | | | | | | | | | | | |
| 11. Adjustments to funding allocations from National or Provincial Government | | | | | | | | | | | | | | | |
| 12. Adjusts = Other Adjustments proposed to be approved, including revenue under-collection (MFMA section 28(2)(a)), additional/revenue appropriation on existing programmes (section 28(2)(b)), projected savings (section 28(2)(c)), error correction (sec | | | | | | | | | | | | | | | |
| 13. G = B + C + D + E + F | | | | | | | | | | | | | | | |
| 14. Adjusted Budget H = (A or A12 etc) + G | | | | | | | | | | | | | | | |
| 15. Buses used to provide a service to the community | | | | | | | | | | | | | | | |
| 16. Not municipal contributions to the top structures being built using the housing subsidies | | | | | | | | | | | | | | | |
| 17. Statues, art collections, medals etc | | | | | | | | | | | | | | | |
| 18. Ambulances, fire engines, refuse vehicles - but not vehicles that would normally be classified as 'Plant and equipment'. Details to be entered below | | | | | | | | | | | | | | | |

NC073 Emthaleni - Supporting Table SB19 List of capital programmes and projects affected by Adjustments Budget - 28/02/2014

| Municipal Vote/Capital project R thousand | Programme/project description | Medium Term Revenue and Expenditure Framework | | | | | | | |
|--|-------------------------------|---|----------------------------------|-------------|------------------------|------------------|--------------------|--------------------|--------------------|
| | | Budget Year +1 2014/15 | | | Budget Year +2 2015/16 | | | | |
| | | IDP Goal Code | Individually Approved Year to | Asset Class | Asset Sub-Class | GPS co-ordinates | Original Budget | Adjusted Budget | Original Budget |
| Parent municipality: List all Capital programmes/projects grouped by Municipal Entity | Project number | 3 | 6 | 4 | 4 | 5 | | | |
| Entities: List all Capital programmes/projects grouped by Municipal Entity | Entity Name Project name: | | | | | | | | |
| | | | | | | | | | |

References

1. List of projects where approved budgets have been adjusted
2. Refer MfMA s30
3. As per Budget Table A6
4. Asset category and sub-category must be selected from Budget Table SA34
5. Correct to scenario. Provide a figure starting point on unborrowed Infrastructure.
6. Distinguish projects approved in terms of MfMA section 18(1)(b) and MfRR Regulation 13

NC073 Emthanjeni - Supporting Table SB20 Not required - 28/02/2014

| Description R thousands | Ref | Budget Year 2013/14 | | | | | | | | | | Budget Year +1 2014/15 | Budget Year +2 2015/16 |
|--|-----|-------------------------|------------------------------|---------------------------|---------------------------------|-------------------------------|---------------------------------|-----------------------------|---------------------------|-------------------------------|--------------------|---------------------------|---------------------------|
| | | Original Budget A | Prior Adjusted 3 A1 | Accum. Funds 4 B | Multi-year capital 5 C | Unfore. Unavoid. 6 D | Nat. or Prov. Govt 8 E | Other Adjusts. 9 F | Total Adjusts. 10 G | Adjusted Budget 11 H | Adjusted Budget | Adjusted Budget | |
| | | | | | | | | | | | | | |
| Revenue By Municipal Entity | | | | | | | | | | | | | |
| Entity 1 total revenue | | | | | | | | | | - | - | - | |
| Entity 2 total revenue | | | | | | | | | | - | - | - | |
| Entity 3 etc. total revenue | | | | | | | | | | - | - | - | |
| Total Operating Revenue | 1 | - | - | - | - | - | - | - | - | - | - | - | |
| Expenditure By Municipal Entity | | | | | | | | | | | | | |
| Entity 1 total operating expenditure | | | | | | | | | | - | - | - | |
| Entity 2 total operating expenditure | | | | | | | | | | - | - | - | |
| Entity 3 etc. total operating expenditure | | | | | | | | | | - | - | - | |
| Total Operating Expenditure | 2 | - | - | - | - | - | - | - | - | - | - | - | |
| Capital Expenditure By Municipal Entity | | | | | | | | | | | | | |
| Entity 1 total capital expenditure | | | | | | | | | | - | - | - | |
| Entity 2 total capital expenditure | | | | | | | | | | - | - | - | |
| Entity 3 etc. total capital expenditure | | | | | | | | | | - | - | - | |
| Total Capital Expenditure | 2 | - | - | - | - | - | - | - | - | - | - | - | |

References

1. Must reconcile to the sum of all municipal entity monthly revenue reports
2. Must reconcile to the sum of all municipal entity monthly expenditure reports
3. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
4. Additional cash-backed accumulated funds/unspent funds identified after Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably be have foreseen)
5. Increases of funds approved under section 87 MFMA
6. Adjustments approved in accordance with section 87 MFMA
7. Adjustments made under delegation by the AO since the budget was approved or since a previously 'approved' Adjustments Budget in the same financial year
8. Adjustments to funding allocations by National or Provincial Government
9. Adjusts. = 'Other' Adjustments approved by entity Board; including revenue under-collection ; additional revenue appropriation on existing programmes; projected savings; error correction
10. $H = B + C + D + E + F + G$
11. Adjusted Budget (I) = (A or A1/2 etc) + H

Municipal Manager's quality certification

1.1 Municipal manager's quality certificate

I ... ISAAC VISSER, municipal manager of Emthanjeni Municipality, hereby certify that the adjustments budget and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act, and that the annual budget and supporting documents are consistent with the Integrated Development Plan of the municipality.

Print Name

ISAAC VISSER

Municipal manager of Emthanjeni Municipality

Signature

CVV88

Date

7/03/2014